

# Application: Bronx Community Charter School

Sasha Wilson - sasha@bronxcommunity.org  
2022-2023 Annual Report

## Summary

ID: 0000000243

Status: Annual Report Submission

## Entry 1 School Info and Cover Page

Completed - Aug 1 2023

### Instructions

#### Required of ALL Charter Schools

Each Annual Report begins with a completed School Information and Cover Page. The information is collected in a survey format within the [Annual Report Portal](#). When entering information in the portal, some of the following items may not appear, depending on your authorizer and/or your responses to related items.

## Entry 1 School Information and Cover Page

(New schools that were not open for instruction for the 2022-2023 school year are not required to complete or submit an annual report this year).

Please be advised that you will need to complete this cover page (including signatures) before all of the other tasks assigned to you by your school's authorizer are visible on your task page. While completing this cover page task, please ensure that you select the correct authorizer (**as of June 30, 2023**) or you may not be assigned the correct tasks.

## BASIC INFORMATION

### a. SCHOOL NAME

(Select name from the drop down menu)

BRONX COMMUNITY CHARTER SCHOOL 800000061078

**a1. Popular School Name**

BxC

**b. CHARTER AUTHORIZER (As of June 30th, 2023)**

Please select the correct authorizer as of June 30, 2023 or you may not be assigned the correct tasks.

NEW YORK CITY CHANCELLOR OF EDUCATION

**c. School Unionized**

Is your charter school unionized?

Yes

**c1. Name of Union**

Select the name of the Union representing your school?

United Federation of Teachers

**c2. Date Unionized**

Jan 15 2013

**d. DISTRICT / CSD OF LOCATION**

CSD #10 - BRONX

**e. Date of Approved Initial Charter**

Feb 5 2008

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**f. Date School First Opened for Instruction**

Sep 2 2008

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## **g. Approved School Mission and Key Design Elements**

*(Regents, NYCDOE and Buffalo BOE authorized schools only)*

BxC is a small learning community founded on the principle that children learn best when they are active participants in their own learning. Our 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. Children learn to use their minds well, cultivating strong intellectual habits and skills to become self-directed learners with clear passions and ambitions. Teachers know children deeply and develop powerful curriculum to meet the needs and interests of their students. All members of our school community are committed to making thoughtful choices, advancing democratic values, and effecting change in the broader community.

Key Design Elements: Each classroom has 2 teachers and 24-26 students. Teachers do 1:1 assessments to understand students' strengths and needs. Instruction is designed to meet those strengths and needs. Using the workshop model, there is substantial space for teachers to confer with individual students or to pull small groups for targeted instruction. In each classroom students work in small groups on a specific learning goal. Units of study are designed to respond to the questions students raise. For example, in our all-school Black Lives Matter study, students developed the questions that each class pursued within its area of study, and investigated those questions through interviews, texts, and trips. Project Based Learning is a teaching method in which students gain knowledge and skills by working for an extended period of time to investigate and respond to an engaging and complex question, problem, or challenge. For example, as part of their ancient Egypt study, 6th graders designed simple machines to simulate the physics of how the pyramids were built. Through trips, interviews, and data gathering, students at BxC deepen the ways they know about the world around them. For example, a 3rd grade Lenape study includes a trip to Waterloo Village in New Jersey, a recreated Lenape Village, repeated trips to the Bronx River Forest where they imagine meeting their needs with natural resources, and a visit from educators from the New-York Historical Society who bring actual Lenape artifacts for them to explore. Families are important partners in our work. Families receive 3 narrative reports on their child's progress each year and EVERY family comes in for conferences with their child's teacher. We have many celebrations and work shares for families to participate in. Our Director of Family Support facilitates monthly Community Council meetings with a focus on building community and parent-development through topics like social media, special education, and nutrition. BxC is filled with motivated professionals and we seek to create ways to learn from each other. Through the committee structures outlined in our UFT contract, staff members lead cross-grade professional inquiry on topics such as co-teaching and differentiation. Staff also participate in the personnel hiring process, curriculum design, and the school leadership committee. Through thorough coaching cycles with literacy and math consultants as well as experts in fields such as special education and science learning, teachers at BxC are constantly learning and



improving their practice. Our coaching focuses heavily on how student responses, student work, and student data informs our instruction. Teachers use protocols for looking at student work and planning next steps.

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**h. School Website Address**

[www.bronxcommunity.org](http://www.bronxcommunity.org)

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**i. Total Approved Charter Enrollment for 2022-2023 School Year**

506

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**j. Total Enrollment on June 30, 2023 - excluding Pre-K program enrollment**

461

k. Grades Served

Grades served during the 2022-2023 school year (exclude Pre-K program students):

Use the CTRL button to select multiple grades to accurately capture every grade level served.

Responses Selected:

k
1
2
3
4
5
6
7
8

I. Charter Management Organization

Do you have a [Charter Management Organization?](#)

No

FACILITIES INFORMATION

m. FACILITIES

Will the school maintain or operate multiple sites in 2023-2024?

No, just one site.

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**School Site 1 (Primary)**

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**m1. SCHOOL SITES**

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

	Physical Address	Phone Number	District/CSD	Grades to be Served at Site for previous year (K-5, 6-9, etc.)	Grades to be Served at Site for coming year (K-5, 6-9, etc.)	Receives Rental Assistance for Which Grades (If yes, enter the appropriate grades. If no, enter No).
Site 1	3170 Webster Ave, Bronx, NY 10467	718-944-1400	NYC CSD 10	K-8	K-8	6-8

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**m1a. Please provide the contact information for Site 1.**

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Sasha Wilson and Alby Ruiz	Co-Directors	718-944-1400	347-668-5229	
Operational Leader	Melvin Alvarez	Director of Operations	718-944-1400	917-653-5802	
Compliance Contact	Sasha Wilson	Co-Director	718-944-1400	347-668-5229	<a href="mailto:sasha@bronxcommunity.org">sasha@bronxcommunity.org</a>
Complaint Contact	Lesline Gardner	Director of Finance and HR	718-944-1400	646-354-3175	
DASA Coordinator	Sasha Wilson	Co-Director	718-944-1400	347-668-5229	<a href="mailto:sasha@bronxcommunity.org">sasha@bronxcommunity.org</a>
Phone Contact for After Hours Emergencies	Sasha Wilson	Co-Director	347-668-5229	917-653-5802	<a href="mailto:sasha@bronxcommunity.org">sasha@bronxcommunity.org</a>

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

Private Space

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

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

**Certificate of Occupancy and Fire Inspection.** Provide a copy of a current and non-expired certificate of occupancy (if outside NYC or in private space in NYC). For schools that are not in district space (NYC co-locations), provide a copy of a current and non-expired certificate of occupancy, and a copy of the current annual fire inspection results, which should be dated on or after July 1, 2023.

- Fire inspection certificates must be updated annually. For the upcoming school year 2023-2024, submit a current fire inspection certificate.
- If the fire inspection certificate is dated after the August 1, 2022 submission of the Annual Report, please submit the new certificate with the Annual Report entries due on November 1, 2023.

### Site 1 Certificate of Occupancy (COO)

[BxC Certificate of Occupancy.pdf](#)

**Filename:** BxC Certificate of Occupancy.pdf **Size:** 38.4 kB

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### Site 1 Fire Inspection Report

*This is required, marked optional for administrative purposes.*

[Test and Inspect Bronx CCS 07.27.23.pdf](#)

**Filename:** Test and Inspect Bronx CCS 07.27.23.pdf **Size:** 58.8 kB

n. List of owned, rented, leased facilities not used to educate students

Separate by semi-colon (;)

None

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## CHARTER REVISIONS DURING THE 2022-2023 SCHOOL YEAR

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**o. Were there any revisions to the school's charter during the 2022-2023 school year? (Please include approved or pending material and non-material charter revisions).**

*Please note, listing the revisions here does not constitute a request. Schools are advised to seek revision requests through their authorizer directly.*

No

## ATTESTATIONS

**p. Individual Primarily Responsible for Submitting the Annual Report. (To write type in a phone number with an extension, please use this format: 123-456-7890-3. The dash and number 3 at the end of the phone number refers to the individual's phone extension. Do not type in the work extension or the abbreviation for it - just the dash and the extension number after the phone number).**

Name	Sasha Wilson
Position	Co-Director
Phone/Extension	347-668-5229
Email	<a href="mailto:sasha@bronxcommunity.org">sasha@bronxcommunity.org</a>

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

## Responses Selected:

Yes

As outlined in ENTRY 10:

Our signatures (Executive Director/School Leader/Head of School and Board President) below attest that our school has reviewed, understands and will comply with the employee clearance and fingerprint requirements as outlined in Entry 10 and found in the [NYSED CSO Fingerprint Clearance Oct 2019 Memo](#). Click **YES** to agree.

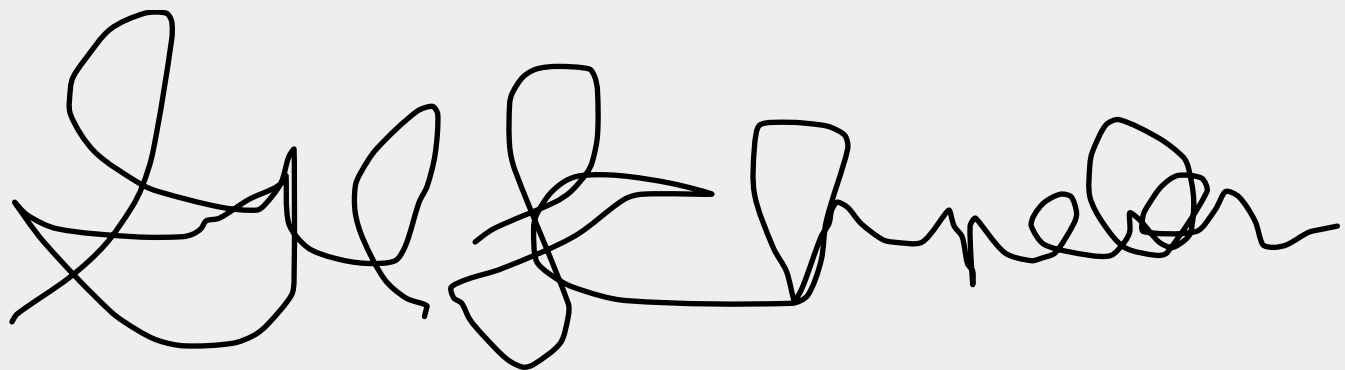
**Responses Selected:**

Yes

**Signature, Head of Charter School**

A handwritten signature in black ink on a light gray background. The signature is cursive and appears to read "Lester A. Wilson".

**Signature, President of the Board of Trustees**

A handwritten signature in black ink on a light gray background. The signature is cursive and appears to read "Lester A. Wilson".

**Date**

Aug 1 2023



Thank you.

## Entry 2 Links to Critical Documents on School Website

Completed - Aug 1 2023

### Instructions

**Required of ALL Charter Schools noting that SUNY-authorized charter schools are not required to submit item 5: Authorizer-approved DASA policy and NYSED-Approved School Discipline Policy**

By law, each charter school is required to maintain certain notices and policies listed on its website. Please insert the link from the school's website for each of the items:

1. Current Annual Report (i.e., 2021-2022 Annual Report);[\[1\]](#)
2. Board meeting notices, agendas and documents;
3. New York State School Report Card;
4. Authorizer-approved DASA Policy and NYSED-Approved School Discipline Policy **(For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)**;
5. District-wide safety plan, not a building level safety plan (as per the September 2021 [Emergency Response Plan Memo](#);
6. Authorizer-approved FOIL Policy; and
7. Subject matter list of FOIL records. (Example: See [NYSED Subject Matter List](#))

[\[1\]](#) Each charter school is required to make the Annual Report publicly available by August 1 and to post on their respective charter school website. Each school should post an updated and complete version to include accountability data and financial statements that are not or may not be available until after the August deadline (i.e., Report when financials have been submitted in November.)

## Form for Entry 2 Links to Critical Documents on School Website

School Name: Bronx Community Charter School

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**Required of ALL Charter Schools noting that SUNY-authorized charter schools are not required to submit item**

**4: Authorizer-approved DASA policy and NYSED-Approved School Discipline Policy**

By law, each charter school is required to maintain certain notices and policies listed on its website. Please insert the **link** from the school's website for each of the items:

[New York State Report Card](#)

[Emergency Response Plan Memo](#)

[NYSED Subject Matter List](#)

	Link to Documents
1. Current Annual Report (i.e., 2022-2023 Annual Report)	<a href="http://www.bronxcommunity.org/familyinfo.html"><u>http://www.bronxcommunity.org/familyinfo.html</u></a>
2. Board meeting notices, agendas and documents	<a href="http://www.bronxcommunity.org/community.html"><u>http://www.bronxcommunity.org/community.html</u></a>
3. New York State School Report Card	<a href="http://www.bronxcommunity.org/familyinfo.html"><u>http://www.bronxcommunity.org/familyinfo.html</u></a>
4. Authorizer-approved DASA Policy and NYSED-Approved School Discipline Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)	<a href="http://www.bronxcommunity.org/familyinfo.html"><u>http://www.bronxcommunity.org/familyinfo.html</u></a>
5. District-wide safety plan, not a building level safety plan (as per the September 2021 Emergency Response Plan Memo	<a href="http://www.bronxcommunity.org/familyinfo.html"><u>http://www.bronxcommunity.org/familyinfo.html</u></a>
6. Authorizer-approved FOIL Policy	<a href="http://www.bronxcommunity.org/familyinfo.html"><u>http://www.bronxcommunity.org/familyinfo.html</u></a>
7. Subject matter list of FOIL records. (Example: See NYSED Subject Matter List)	<a href="http://www.bronxcommunity.org/familyinfo.html"><u>http://www.bronxcommunity.org/familyinfo.html</u></a>

Thank you.



## Entry 3 Progress Toward Goals

Completed - Oct 24 2023

## Instructions

**Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY**

The following tables reflect formatting in the online portal required for Board of Regents, NYCDOE, and Buffalo BOE authorized charter schools only. These charter schools should report all Progress Toward Charter Goals as per their currently approved charters no later than **November 1, 2023**.

**PLEASE NOTE: This is a required task, and it is marked optional for administrative purposes only.**

## Entry 3 Progress Toward Goals

### PROGRESS TOWARD CHARTER GOALS

Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY

Complete the tables provided. List each goal and measure as contained in the school's currently approved charter, and indicate whether the school has met or not met the goal. Please provide information for all goals no later than November 1, 2023.

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#### 1. ACADEMIC STUDENT PERFORMANCE GOALS

Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY

The following tables reflect formatting in the online portal required for Board of Regents, NYCDOE, and Buffalo BOE authorized charter schools only. These charter schools should report all Progress Toward Charter Goals as per their currently approved charters no later than **November 1, 2023**.

## 2022-2023 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal - Met, Not Met or Unable to Assess	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Academic Goal 1	For each year of the school's renewal charter term, the percentage of students who score at or above Level 3 on the New York State ELA examination meets or exceeds such percentage for the CSD in which the school is located.	State test data	Met	
Academic Goal 2	For each year of the school's renewal charter term, the percentage of students who score at or above Level 3 on the New York State ELA examination meets or exceeds such percentage for New York City.	State test data	Not Met	The percentage of Bronx Community Charter School students who scored at or above Level 3 was only 1% lower than that of New York City as a whole, the closest it's ever been. The school will continue to leverage coaching from the Lavinia Group on close reading to make improvements.
Academic Goal 3	For each year of the school's renewal charter term, the percentage of students who score at or above Level 3	State test data	Met	

	on the New York State ELA examination meets or exceeds such percentage for the CSD in which the school is located.			
Academic Goal 4	For each year of the school's renewal charter term, the percentage of students who score at or above Level 3 on the New York State Mathematics examination meets or exceeds such percentage for New York City.	State test data	Not Met	The school has increased the amount of coaching that teachers are getting in order to support students to achieve mathematically.
Academic Goal 5	In each year of the charter term, the school will demonstrate increased proficiency rates on the New York State ELA examination.	State test data	Met	
Academic Goal 6	In each year of the charter term, the school will demonstrate increased proficiency rates on the New York State Mathematics examination.	State test data	Met	
Academic Goal 7	Where the school has an eligible subgroup population of English language learners, the school will demonstrate positive academic	State test data	Met	

	growth on New York State ELA examination proficiency rates for that applicable population in each year of the charter term.			
Academic Goal 8	Where the school has an eligible subgroup population of students with disabilities, the school will demonstrate positive academic growth on New York State ELA examination proficiency rates for that applicable population in each year of the charter term.	State test data	Met	
Academic Goal 9	Where the school has an eligible subgroup population of students eligible for the Free or Reduced Price Lunch program, the school will demonstrate positive academic growth on New York State ELA examination proficiency rates for that applicable population in each year of the charter term.	State test data	Met	
Academic Goal 10	Where the school has an eligible subgroup population of English language	State test data	Met	

	learners, the school will demonstrate positive academic growth on New York State Mathematics examination proficiency rates for that applicable population in each year of the charter term.			
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2. Do have more academic goals to add?

Yes

## 2022-2023 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal - Met, Not Met or Unable to Assess	2019-2020 progress toward attainment of goal Met/Not Met/Unable to Assess During Due to Closure
Academic Goal 11	Where the school has an eligible subgroup population of students with disabilities, the school will demonstrate positive academic growth on New York State Mathematics examination proficiency rates for that applicable population in each year of the charter term.	State test data	Met	
Academic Goal 12	Where the school has an eligible subgroup population of students eligible for the Free or Reduced Price Lunch program, the school will demonstrate positive academic growth on New York State Mathematics examination proficiency rates for that applicable population in each year of the charter term.	State test data	Met	

Academic Goal 13				
Academic Goal 14				
Academic Goal 15				
Academic Goal 16				
Academic Goal 17				
Academic Goal 18				
Academic Goal 19				
Academic Goal 20				

3. Do have more academic goals to add?

(No response)



## 2022-2023 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal - Met, Not Met or Unable to Meet	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Academic Goal 21				
Academic Goal 22				
Academic Goal 23				
Academic Goal 24				
Academic Goal 25				
Academic Goal 26				
Academic Goal 27				
Academic Goal 28				
Academic Goal 29				
Academic Goal 30				
Academic Goal 31				
Academic Goal 32				
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Academic Goal 62				
Academic Goal 63				
Academic Goal 64				
Academic Goal 65				
Academic Goal 66				
Academic Goal 67				
Academic Goal 59				

Academic Goal 60				
Academic Goal 61				
Academic Goal 62				

#### 4. ORGANIZATION GOALS

**For the 2022-2023 school year, any organization goals that cannot be evaluated due to school closure resulting in a lack of data and changes in testing, surveying, and other usual practices should be reported as “N/A”.**

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## 2022-2023 Progress Toward Attainment of Organization Goals

	Organizational Goal	Measure Used to Evaluate Progress	Goal - Met, Not Met, or Unable to Assess	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Org Goal 1	Each year, the school's self-reported average daily student attendance rate shall meet or exceed the average daily attendance for the CSD of location.		Unable to Assess	Date not publicly available.
Org Goal 2	Each year, the retention rate will exceed the rate of the CSD of location. The retention rate for a given year is defined as the percentage of students enrolled in ATS on 10/31 of that year who are still enrolled at the school in ATS on 10/31 the following school year, excluding terminating grades.		Unable to Assess	Data not publicly available.
Org Goal 3	Each year, the school will meet or exceed any applicable student enrollment targets, as prescribed by the Board of Regents for		Unable to Assess	Data not publicly available.

	English language learners.			
Org Goal 4	Each year, the school will meet or exceed any applicable student enrollment targets, as prescribed by the Board of Regents for students with disabilities.		Unable to Assess	Data not publicly available.
Org Goal 5	Each year, the school will meet or exceed any applicable student enrollment targets, as prescribed by the Board of Regents for students eligible for the Free or Reduced Price Lunch program.		Unable to Assess	Data not publicly available.
Org Goal 6	Each year, the school will meet or exceed any applicable student retention targets, as prescribed by the Board of Regents for English language learners.		Unable to Assess	Data not publicly available.
Org Goal 7	Each year, the school will meet or exceed any applicable student retention targets, as prescribed by the Board of Regents for students with disabilities.		Unable to Assess	Data not publicly available.
Org Goal 8	Each year, the school will meet or		Unable to Assess	

	<p>exceed any applicable student retention targets, as prescribed by the Board of Regents for students eligible for the Free or Reduced Price Lunch program.</p>			
Org Goal 9	<p>In each year of the charter term, parents will express satisfaction with the school's program, based on the NYC DoE School Survey. The school will have a percentage of parents that meets or exceeds citywide averages in positive responses. The school will only have met this goal if at least 50% of parents participate in the survey.</p>	DoE School Survey	Met	
Org Goal 10	<p>In each year of the charter term, staff will express satisfaction with the school's program, based on the NYC DoE School Survey. The school will have a percentage of parents that meets or exceeds citywide averages in positive responses. The school will only have met this goal if at least 50% of parents</p>	DoE School Survey	Met	

	participate in the survey.			
Org Goal 11	In each year of the charter term, students will express satisfaction with the school's program, based on the NYC DoE School Survey. The school will have a percentage of parents that meets or exceeds citywide averages in positive responses. The school will only have met this goal if at least 50% of parents participate in the survey.	DoE School Survey	Met	
Org Goal 12				
Org Goal 13				
Org Goal 14				
Org Goal 15				
Org Goal 16				
Org Goal 17				
Org Goal 18				
Org Goal 19				
Org Goal 20				

#### 5. Do have more organizational goals to add?

No

#### 6. FINANCIAL GOALS

## 2022-2023 Progress Toward Attainment of Financial Goals

	Financial Goals	Measure Used to Evaluate Progress	Goal - Met, Not Met, or Partially Met	If not met, describe efforts the school will take to meet goal.
Financial Goal 1	Each year, the school will maintain a stable cash flow as evidenced by having 60 days of unrestricted cash on hand reported in their yearly independent fiscal audit.	Audit documents	Met	
Financial Goal 2	Each year, the school will operate on a balanced budget. A budget will be considered "balanced" if revenues equal or exceed expenditures.	Budget documents	Not Met	Because the school has a significant surplus in the bank, the Board of Trustees directed school leadership to increase expenditures in ways that would benefit students most, leading to the school operating at a deficit this year.
Financial Goal 3	Each year, the school will meet or exceed 85% of their authorized enrollment on 10/31 as recorded in ATS.	ATS	Met	
Financial Goal 4				
Financial Goal 5				



## 7. Do have more financial goals to add?

No

Thank you.

## Entry 4 - Audited Financial Statements

Completed - Oct 30 2023

### Required of ALL Charter Schools

**ALL SUNY-authorized charter schools** must upload the financial statements and related documents in PDF format into the [Annual Report Portal](#) and into the SUNY Epicenter document management system no later than **November 1, 2023**. **SUNY-authorized charter schools** are asked to ensure that security features such as password protection are turned off.

**ALL Regents, NYCDOE, and Buffalo BOE-authorized charter schools** must upload final, audited financial statements to the [Annual Report Portal](#) no later than **November 1, 2023**. Upload the independent auditor's report, any advisory and/or management letter, and the internal controls report as one submission, combined into a PDF file, ensuring that security features such as password protections are removed from all school uploaded documents.

**PLEASE NOTE: This task appears as visible and optional task in the online portal until August 1 2023 but will be identified as a required task thereafter and due on November 1, 2023. This is a required task, and it is marked optional for administrative purposes only.**

### [Bronx Community Charter School FST with Mgmt Ltr](#)

Filename: Bronx\_Community\_Charter\_School\_FST\_UWqUojq.pdf Size: 710.4 kB

## Entry 4b – Audited Financial Report Template (BOR/NYC/BOE)

Completed - Oct 30 2023

### [Instructions - Regents-Authorized Charter Schools ONLY](#)

Regents-authorized schools must download and complete the Excel spreadsheet entitled "Audited Financial Report Template" from the online portal or the [2022-2023 Annual Reports](#) webpage. Upload the completed file in Excel format and submit by **November 1, 2023**.

**Please complete one spreadsheet at the Education Corporation level and submit the same spreadsheet for each of the schools.**

**EDUCATION CORPORATIONS WITH MORE THAN ONE SCHOOL SHOULD COMPLETE THE EXCEL SPREADSHEET FOR THE EDUCATION CORPORATION AS A WHOLE, NOT FOR THE INDIVIDUAL SCHOOLS. PLEASE SUBMIT THE SAME EXCEL SPREADSHEET FOR EACH OF THE SCHOOLS.**

**PLEASE NOTE: This is a required task, and it is marked optional for administrative purposes only.**

### [FY2023 - Audited Annual Financial Report](#)

Filename: FY2023\_-\_Audited\_Annual\_Financial\_xTkANfT.XLSX Size: 81.3 kB

## Entry 4c – Additional Financial Documents

Completed - Oct 30 2023

**Regents, NYCDOE and Buffalo BOE authorized schools** must upload financial documents and submit by **November 1, 2023**. The items listed below should be uploaded, with an explanation if not applicable or available.

For example, a “federal Single Audit was not required because the school did not expend federal funds of more than the \$750,000 Threshold.”

1. Advisory and/or Management letter
2. Federal Single Audit
3. Agreed-Upon Procedure Report
4. Evidence of Required Escrow Account for each school<sup>[1]</sup>
5. Corrective Action Plan for Audit Findings and Management Letter Recommendations

<sup>[1]</sup> Note: For BOR schools chartered or renewed after the 2017-2018 school year, the escrow account per school is \$100,000.

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**PLEASE NOTE: This is a required task, and it is marked optional for administrative purposes only.**

### [Bronx Community Charter School Mgmt Ltr](#)

**Filename:** Bronx\_Community\_Charter\_School\_\_Mgmt\_Ltr.pdf **Size:** 172.0 kB

### [Bronx Community Charter School FST](#)

**Filename:** Bronx\_Community\_Charter\_School\_FST.pdf **Size:** 549.0 kB

### [Escrow account statement](#)

**Filename:** Escrow\_account\_statement.092023.pdf **Size:** 54.6 kB

## Entry 4d - Financial Contact Information

Completed - Aug 1 2023

**Regents, NYCDOE, and Buffalo BOE authorized schools** should enter financial contact information directly into the form within the portal by **November 1, 2023**.

## Form for "Financial Contact Information"

### 1. School Based Fiscal Contact Information

	School Based Fiscal Contact Name	School Based Fiscal Contact Email	School Based Fiscal Contact Phone
	Lesline Gardner	<a href="mailto:lesline@bronxcommunity.org">lesline@bronxcommunity.org</a>	646-354-3175

## 2. Audit Firm Contact Information

	School Audit Contact Name	School Audit Contact Email	School Audit Contact Phone	Years Working With This Audit Firm
	Joseph Ciorciari	<a href="mailto:jciorciari@pkfod.com">jciorciari@pkfod.com</a>	914-381-8900	7

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

	Firm Name	Contact Person	Mailing Address	Email	Phone	Years With Firm

## Entry 5 – Fiscal Year 2023-2024 Budget

Completed - Oct 30 2023

**SUNY-authorized charter schools** should download the [2023-2024 Budget and Quarterly Report Template and the 2023-2024 Budget Narrative Questionnaire](#) from the SUNY website and upload the completed templates into the Annual Report Portal and into the Epicenter document management system. **Due November 1, 2023.**

**Regents, NYCDOE, and Buffalo BOE authorized charter schools** should upload a copy of the school's FY22 Budget using the [2023-2024 Budget Template](#) into the Annual Report Portal or from the Annual Report website. **Due November 1, 2023.**

The Assumptions column should be completed for all revenue and expense items unless the item is self-explanatory. Where applicable, 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.

**PLEASE NOTE: This is a required task, and it is marked optional for administrative purposes only.**

### [2023-2024](#)

Filename: 2023-2024.Budget.xlsx Size: 40.8 kB

## Entry 6 – Board of Trustees Disclosure of Financial Interest Form

Completed - Aug 1 2023

### **Required of ALL Charter Schools**

Each member of the charter school's Board of Trustees who served on a charter school education corporation governing one or more charter schools for any period during the 2022-2023 school year must complete and sign a Trustee [Disclosure of Financial Interest Form](#) is due on August 1, 2023. Acceptable signature formats include:

- Digitally certified PDF signature (i.e., DocuSign)
- Manual signature (1. download to print, 2. manually sign, 3. scan signed document to PDF, and 4. upload into portal)

All completed forms must be collected and uploaded in .PDF format for each individual member. **The education corporation is responsible for ensuring that each member who served on the board during the 2022-2023 school year completes the form.**

Charter schools **must** submit the latest version of the form. Forms completed from past years will not be accepted.

Trustees serving on an education corporation that governs more than one school are not required to complete a separate disclosure for each school governed by the education corporation. In the Trustee Disclosure of Financial

Interest Form, trustees must disclose information relevant to any of the schools served by the governing education corporation.

## [Board of Trustees Disclosure of Financial Interest](#)

Filename: Board\_of\_Trustees\_Disclosure\_of\_Fi\_r8tU2Mq.pdf Size: 9.4 MB

## Entry 7 BOT Membership Table

Completed - Aug 1 2023

## Instructions

### Required of ALL charter schools

ALL charter schools or education corporations governing multiple schools must complete the Board of Trustees Membership Table within the online portal. Please be sure to include and identify parents who are members of the Board of Trustees and indicate whether parents are voting or non-voting members.

## Entry 7 BOT Table

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

---

**Authorizer:**

Who is the authorizer of your charter school?

NYCDOE

**1. 2022-2023 Board Member Information (Enter info for each BOT member)**

	Trustee Name	Trustee Email Address	Position on the Board	Committee Affiliations	Voting Member Per By-Laws (Y/N)	Number of Completed Terms Served	Start Date of Current Term (MM/DD/YYYY)	End Date of Current Term (MM/DD/YYYY)	Board Meetings Attended During 2022-2023
1	Gil Schmerler	<a href="mailto:ace@bankstreet.edu">ace@bankstreet.edu</a>	Chair	Executive and Education	Yes	4	03/01/2023	03/01/2026	12
2	Daniel Osorio	<a href="mailto:dosorio@andeanacap.com">dosorio@andeanacap.com</a>	Treasurer	Executive, Finance	Yes	4	03/01/2022	03/01/2025	8
3	Michael Akavan	<a href="mailto:makavan@gmail.com">makavan@gmail.com</a>	Secretary	Executive and Finance	Yes	3	04/01/2021	04/01/2024	11
4	Ariel Behr	<a href="mailto:agbehr@gmail.com">agbehr@gmail.com</a>	Trustee/Member	Finance	Yes	5	05/01/2021	05/01/2024	11
5	Denise Cancel	<a href="mailto:highlybles213@yahoo.com">highlybles213@yahoo.com</a>	Parent Rep	Education	Yes	1	08/01/2021	08/01/2024	6
6	Yasmin Morales	<a href="mailto:yasmin320@gmail.com">yasmin320@gmail.com</a>	Trustee/Member	Education	Yes	1	04/01/2021	04/01/2024	9
7	Zulema Guajardo	<a href="mailto:zulema85@gmail.com">zulema85@gmail.com</a>	Trustee/Member	Education	Yes	1	05/01/2021	05/01/2024	9
8	Beverly Falk	<a href="mailto:bfalk@ccny.cuny.edu">bfalk@ccny.cuny.edu</a>	Trustee/Member	Education	Yes	6	01/01/2023	01/01/2026	12
9									

**1a. Are there more than 9 members of the Board of Trustees?**

No

**2. INFORMATION ABOUT MEMBERS OF THE BOARD OF TRUSTEES**

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

a. Total Number of BOT Members on June 30, 2023	8
b.Total Number of Members Added During 2022-2023	0
c. Total Number of Members who Departed during 2022-2023	0
d.Total Number of members, as set in Bylaws, Resolution or Minutes	7-17

**3. Number of Board meetings held during 2022-2023**

12

**4. Number of Board meetings scheduled for 2023-2024**

12

**Total number of Voting Members on June 30, 2023:**

8

**Total number of Voting Members added during the 2022-2023 school year:**

0

**Total number of Voting Members who departed during the 2022-2023 school year:**

0

**Total Maximum Number of Voting members in 2022-2023, as set by the board in bylaws, resolution, or minutes:**

17

**Total number of Non-Voting Members on June 30, 2023:**

0

**Total number of Non-Voting Members added during the 2022-2023 school year:**

0

**Total number of Non-Voting Members who departed during the 2022-2023 school year:**

0

**Total Maximum Number of Non-Voting members in 2022-2023, as set by the board in bylaws, resolution or minutes:**

N/A

Thank you.

## Entry 8 Board Meeting Minutes

Completed - Aug 1 2023

### **Instructions - Required of Regents, NYCDOE, and Buffalo BOE Authorized Schools ONLY**

Schools must upload a complete set of monthly board meeting minutes (July 2022-June 2023), which should match the number of meetings held during the 2022-2023 school year, as indicated in the above table. The minutes provided must be the final version approved by the school's Board of Trustees and may be uploaded individually or as one single combined file. Board meeting minutes must be submitted by **August 1, 2023**.

### **Bronx Community Charter School Board Meeting Minutes 2022-23**

**Filename:** Bronx\_Community\_Charter\_School\_Boa\_Orl3eGo.pdf **Size:** 167.2 kB

## Entry 9 Enrollment & Retention

Completed - Aug 1 2023

### **Instructions for submitting Enrollment and Retention Efforts**

#### **Required of ALL Charter Schools**

Describe the good faith efforts the charter school has made in 2022-2023 toward meeting targets to attract and retain the enrollment of Students with Disabilities (SWDs), English Language Learners (ELLs), and students who are economically disadvantaged. In addition, describe the school's plans for meeting or making progress toward meeting its enrollment and retention targets in 2023-2024.

#### **\*SUNY-authorized charter schools**

The education corporation must include a plan for the charter to meet or exceed enrollment and retention targets established by the SUNY Trustees for students with disabilities, ELLs, and students who are eligible to participate in the FRPL program. See the [enrollment and retention target calculator](#) to find specific targets.

## Entry 9 Enrollment and Retention of Special Populations



## Good Faith Efforts to Meet Recruitment Targets (Attract)

	Describe Recruitment Efforts in 2022-2023	Describe Recruitment Plans in 2023-2024
Economically Disadvantaged	We offered both in-person and online information sessions, and made our application available on our website. We have consistently achieved around 85% FRPL.	We plan to continue these practices.
English Language Learners	We advertise our tours in English, Spanish, and Bengali, and reach out to community organizations that work with local Latinx and Bengali communities. Our lottery has a preference for English language learners.	We will continue these practices and expand our outreach in those communities.
Students with Disabilities	We publicize our extensive special education services at our info sessions. We reached out directly to early childhood special education and inclusion settings to recruit students for our 12:1 classes. While we did not have enough students to fill our 12:1 class in 2022-23, we have filled both 12:1 classes for 2023-24 and have waiting lists for both classes.	We will continue this outreach, and deepen our connections with pre-schools that serve students with disabilities.

## Good Faith Efforts To Meet Enrollment Retention Targets

	Describe Retention Efforts in 2022-2023	Describe Retention Plans in 2023-2024
Economically Disadvantaged	In 2022-23, we continued to reach out to all of our families and to offer them support in a variety of ways, including with food and technology. We expanded our afterschool program so that we can offer it to every family who wants their child to participate.	We will continue these strong practices in 2023-24.
English Language Learners	We provide strong instruction for all ENL students, communicate with families in their home language, and provide regular reports on the progress of their students.	We will continue these strong practices in 2023-24.
Students with Disabilities	Every class has a teacher who serves as a special educator, providing support to students according to their IEPs. We also have a strong staff of teachers and therapists providing SETSS, OT, PT, Speech, and Counseling services. We communicate frequently with families about how students are progressing on their IEP goals, and collaborate with them on the goals for IEP meetings.	We will continue these strong practices in 2023-24.

## Entry 10 – Teacher and Administrator Attrition

Completed - Aug 1 2023

## Form for "Entry 10 – Teacher and Administrator Attrition" Revised to Employee Fingerprint Requirements Attestation

## A. TEACH System – Employee Clearance

### Required of ALL Charter Schools

Charter schools must ensure that all prospective employees<sup>[1]</sup> receive clearance through [the NYSED Office of School Personnel Review and Accountability](#) (OSPRA) prior to employment. **This includes paraprofessionals and other school personnel who are provided or assigned by the district of location, or related/contracted service providers.** After an employee has been cleared, schools are required to maintain proof of such clearance in the file of each employee. For the safety of all students, charter schools must take immediate steps to terminate the employment of individuals who have been denied clearance. Once the employees have been terminated, the school must terminate the request for clearance in the TEACH system.

In the Annual Report, charter schools are asked to confirm that all employees have been cleared through the NYSED TEACH system; and, if denied clearance, confirm that the individual or employee has been removed from the TEACH system, and is not employed by the school.

#### 1. Emergency Conditional Clearances

Charter schools are **strongly discouraged** from using the emergency conditional clearance provisions for prospective employees. This is because the school must request clearance through NYSED TEACH, and the school's emergency conditional clearance of the employee terminates automatically once the school receives notification from NYSED regarding the clearance request. Status notification is provided for all prospective employees through the NYSED TEACH portal within 48 hours after the clearance request is submitted. Therefore, at most, a school's emergency conditional clearance will be valid for only 48 hours after approval by the board.

Schools are not permitted to renew or in any way re-establish a prospective employee's emergency conditional clearance after status notification is sent by NYSED through the TEACH portal.

Schools are asked to attest that they have reviewed and understand these requirements. More information can be found in the memo at [NYSED CSO Employee Clearance and Fingerprint Memo 10-2019](#).

<sup>[1]</sup> Employees who must be cleared include, but are not limited to, teachers, administrative staff, janitors, security personnel and cafeteria workers, and other staff who are present when children are in the school building. **This includes paraprofessionals and other school personnel that are provided or assigned by the district of location, as well as related/contracted service providers.** See NYSED memorandum dated October 1, 2019 at <http://www.nysed.gov/common/nysed/files/programs/charter-schools/employeeefingerprintoct19.pdf> or visit the NYSED website at: <http://www.highered.nysed.gov/tsei/ospra/fingerprintingcharts.html> for more information regarding who must be fingerprinted. Also see, 8 NYCRR §87.2.

**B. Emergency Conditional Clearances**

**Emergency Conditional Clearances**

Charter schools are **strongly discouraged** from using the emergency conditional clearance provisions for prospective employees. This is because the school must request clearance through NYSED TEACH, and the school's emergency conditional clearance of the employee terminates automatically once the school receives notification from NYSED regarding the clearance request. Status notification is provided for all prospective employees through the NYSED TEACH portal within 48 hours after the clearance request is submitted. Therefore, at most, a school's emergency conditional clearance will be valid for only 48 hours after approval by the board.

Schools are not permitted to renew or in any way re-establish a prospective employee's emergency conditional clearance after status notification is sent by NYSED through the TEACH portal.

Schools are asked to attest that they have reviewed and understand these requirements. More information can be found in the memo at [NYSED CSO Employee Clearance and Fingerprint Memo 10-2019](#).

**Attestation**

**Responses Selected:**

I hereby attest that the school has reviewed, understands, and will comply with these requirements.

**Entry 11 Percent of Uncertified Teachers**

Completed - Aug 1 2023

**Instructions**

**Required of Regents, NYCDOE, and Buffalo BOE Authorized Charter Schools ONLY**

The table below reflects the information collected through the online portal for compliance with New York State Education Law 2854(3)(a-1) for teaching staff qualifications. Uncertified teachers are those not certified pursuant to the State Certification Requirements established by the NYSED Commissioner of Education.

Enter the relevant full-time equivalent (FTE) count of teachers in each column. For example, a school with 20 full-time teachers and 5 half-time teachers would have an FTE count of 22.5.

**Entry 11 Uncertified Teachers**

School Name:

# Instructions for Reporting Percent of Uncertified Teachers

Required of Regents, NYCDOE, and Buffalo BOE Authorized Charter Schools ONLY

The table below reflects the information collected through the online portal for compliance with New York State Education Law 2854(3)(a-1) for teaching staff qualifications. Uncertified teachers are those not certified pursuant to the State Certification Requirements established by the NYSED Commissioner of Education.

Enter the relevant full-time equivalent (FTE) count of teachers in each column. For example, a school with 20 full-time teachers and 5 half-time teachers would have an FTE count of 22.5.

If more than one line applies to a teacher, please include in only one FTE uncertified category. Please do not include paraprofessionals, such as teacher aides.

## CATEGORY A. 30% OR 5 UNCERTIFIED TEACHERS WHICHEVER IS LESS

	FTE Count
i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2023)	5
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2023)	0
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2023)	0
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2023)	0
Total Category A: 5 or 30% whichever is less	5.0

**CATEGORY B. PLUS FIVE UNCERTIFIED TEACHERS IN MATHEMATICS, SCIENCE, COMPUTER SCIENCE, TECHNOLOGY OR CAREER AND TECHNICAL EDUCATION.**

	FTE Count
i. Mathematics	4
ii. Science	1
iii. Computer Science	0
iv. Technology	0
v. Career and Technical Education	0
Total Category B: not to exceed 5	5.0

**CATEGORY C: PLUS 5 ADDITIONAL UNCERTIFIED TEACHERS**

	FTE Count
i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2023)	3
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2023)	0
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2023)	0
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2023)	2
Total Category C: not to exceed 5	5.0

TOTAL FTE COUNT OF UNCERTIFIED TEACHERS (Sum of Categories A, B AND C)

(Include teachers who do not fit in one of these categories or if did fit would exceed the numerical limits for that category)

	FTE Count
Total	15

CATEGORY D: TOTAL FTE COUNT OF UNCATEGORIZED, UNCERTIFIED TEACHERS

(Include teachers who do not fit in one of these categories or if did fit would exceed the numerical limits for that category)

	FTE Count
Total Category D	0

CATEGORY E: TOTAL FTE COUNT OF CERTIFIED TEACHERS

	FTE Count
Total Category E	37

CATEGORY F: TOTAL FTE COUNT OF ALL TEACHERS

Please do not include paraprofessionals, such as teacher aides.

	FTE Count
Total Category F	52



Thank you.

Entry 12 Organization Chart

Completed - Aug 1 2023

[Instructions](#)

## Required of Regents, NYCDOE, and Buffalo BOE Authorized Charter Schools ONLY

Upload the 2022-2023 **Organization Chart**. The organization chart should be a graphic representation (A list will not be accepted.) and should include position titles and reporting (hierarchical) relationships. Employee names should **not** appear on the chart.

### [Bronx Community CS Organization Chart 2022-23](#)

Filename: Bronx\_Community\_CS\_Organization\_Ch\_ZDI2lj6.pdf Size: 133.2 kB

## Entry 13 School Calendar

Completed - Aug 1 2023

[Instructions for submitting School Calendar](#)

### Required of ALL Charter Schools

If the charter school has a tentative calendar based on available information and guidance at the time, please submit with the August 1, 2023 submission. Charter schools must upload a final school calendar into the portal and may do so at any time but no later than **September 15, 2023**.

School calendars must meet the [minimum instructional requirements](#) as required of other public schools "... *unless the school's charter requires more instructional time than is required under the regulations.*"

Board of Regents-authorized charter schools also are required to submit school calendars that clearly indicate the start and end date of the instructional year AND the number of instructional hours and/or instructional days for each month (also used to align to schools with extended days/years referenced in their mission statements/key design elements). See an example of a calendar showing the requested information. Schools **must** use a calendar format and ensure there is a monthly tally of instructional days.

**PLEASE NOTE: This is a required task, and it is marked optional for administrative purposes only.**

### [BxC Calendar 2023-24](#)

Filename: BxC\_Calendar\_2023-24.pdf Size: 42.0 kB

## Entry 14 Staff Roster

Completed - Aug 1 2023

### [INSTRUCTIONS](#)

### Required of Regents and NYCDOE-authorized Charter Schools ONLY

Please click on the MS Excel [Faculty/Staff Roster Template](#) and provide the following information for **ANY and ALL** instructional and non-instructional employees (all faculty and staff employed by the school during the 2022-2023 school year).

**Use of the 2022-2023 Annual Report Faculty/Staff Roster Template is required. Each of the data elements, with the exception of the Notes, are required, and use of the drop-down options, when provided, is also required.**

**Reminders:** Please use the Notes section provided to add any additional information as deemed necessary. Failure to adhere to the guidelines and validations in the Faculty/Staff Roster Template will result in a resubmission of a fully corrected roster.

Here is the complete list of data elements in the roster template and an explanation of what information is required to correctly complete this task.

Roster Data Elements	Explanations
Authorizer <b>NOTE: MUST BE DONE FIRST</b>	Select your school's authorizer from the <b>drop-down list first</b> , before completing the roster.
School Name and Institution ID	Select your school's name from the <b>drop-down list</b> .
Faculty/Staff First Name	Enter the first name of the Faculty/Staff person.
Faculty/Staff Last Name	Enter the last name of the Faculty/Staff person.



TEACH ID	Enter the <b>7 digit TEACH ID</b> for the Faculty/Staff person.
Role in School	<b>Select</b> the best choice of role of the Faculty/Staff person from the <b>drop-down list</b> .
CPR/AED Certification Status	<b>Select</b> the appropriate choice from the <b>drop-down list</b> .
Hire Date	Enter the date that the Faculty/Staff person was hired.
Start Date	Enter the date that the Faculty/Staff person actually began employment in this school.
Total Years' Experience in this Role	Enter Total Years of Experience that the Faculty/Staff person has in their current role.
Total Years at this School	Enter the Total Years that the Faculty/Staff person has been employed in this school.
Out-of-Certification Justification	<b>Select</b> the appropriate choice from the <b>drop-down list</b> .
Subject Taught	<b>Select</b> the appropriate choice from the <b>drop-down list</b> .
Notes	Optional

**[Faculty Staff Roster 2022-23](#)**

**Filename:** Faculty\_Staff\_Roster\_2022-23.xlsx **Size:** 25.8 kB

**Optional Additional Documents to Upload (BOR)**

Incomplete

# **Bronx Community Charter School**

Financial Statements and  
Uniform Guidance Schedules  
Together With Independent Auditors' Reports

June 30, 2023 and 2022

**Bronx Community Charter School**  
Financial Statements and  
Uniform Guidance Schedules  
Together With Independent Auditors' Reports  
June 30, 2023 and 2022

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## **Independent Auditors' Report**

**Board of Trustees**  
**Bronx Community Charter School**

### **Report on the Audit of the Financial Statements**

#### ***Opinion***

We have audited the accompanying financial statements of Bronx Community Charter School (a nonprofit organization), which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Bronx Community Charter School as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Bronx Community Charter School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### ***Change in Accounting Policy***

As discussed in Note 2 to the financial statements, Bronx Community Charter School adopted Financial Accounting Standards Board ("FASB") Topic 842, *Leases*, which resulted in the recognition of a right of use asset and related lease liability effective July 1, 2022. Our opinion is not modified with respect to that matter.

#### ***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Bronx Community Charter School's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Bronx Community Charter School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Bronx Community Charter School's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

### **Report on Supplementary Information**

Our audits were 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 Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 14, 2023, on our consideration of Bronx Community Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Bronx Community Charter School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Bronx Community Charter School's internal control over financial reporting and compliance.

*PKF O'Connor Davies, LLP*

Harrison, New York  
October 14, 2023

# Bronx Community Charter School

## Statements of Financial Position

	June 30,	
	2023	2022
<b>ASSETS</b>		
Current Assets		
Cash	\$ 4,521,358	\$ 4,620,768
Grants and contracts receivable	405,003	417,232
Prepaid expenses and other current assets	186,183	282,326
Total Current Assets	5,112,544	5,320,326
Property and equipment, net	1,305,947	1,455,083
Right of use asset - operating lease, net	14,669,727	-
Security deposits	208,308	208,308
Restricted cash	75,470	75,455
	<u>\$ 21,371,996</u>	<u>\$ 7,059,172</u>
 <b>LIABILITIES AND NET ASSETS</b>		
Current Liabilities		
Accounts payable and accrued expenses	\$ 609,982	\$ 584,621
Accrued payroll and payroll taxes	758,292	806,761
Operating lease liability	350,772	-
Refundable advances	250,056	167,887
Total Current Liabilities	1,969,102	1,559,269
Operating lease liability, less current portion	14,892,698	-
Deferred rent	-	614,263
Total Liabilities	16,861,800	2,173,532
Net assets, without donor restrictions	4,510,196	4,885,640
	<u>\$ 21,371,996</u>	<u>\$ 7,059,172</u>

See notes to financial statements

# Bronx Community Charter School

## Statements of Activities

	Year Ended June 30,	
	2023	2022
<b>REVENUE AND SUPPORT</b>		
State and local per pupil operating revenue	\$ 9,603,719	\$ 9,189,944
State and local per pupil facilities funding	869,097	938,348
Federal grants	1,312,848	1,686,671
Federal E-Rate and IDEA	117,042	139,945
State grants	37,704	40,200
Contributions and grants	375,337	126,375
Interest income	72,752	6,080
Total Revenue and Support	<u>12,388,499</u>	<u>12,127,563</u>
<b>EXPENSES</b>		
Program Services		
Regular education	10,988,659	10,817,134
Special education	1,001,231	1,086,819
Total Program Services	11,989,890	11,903,953
Supporting Services		
Management and general	767,268	797,873
Fundraising	6,785	11,381
Total Expenses	<u>12,763,943</u>	<u>12,713,207</u>
Change in Net Assets	(375,444)	(585,644)
<b>NET ASSETS, WITHOUT DONOR RESTRICTIONS</b>		
Beginning of year	<u>4,885,640</u>	<u>5,471,284</u>
End of year	<u>\$ 4,510,196</u>	<u>\$ 4,885,640</u>

See notes to financial statements



# Bronx Community Charter School

## Statement of Functional Expenses Year Ended June 30, 2023

	Program Services			Management and General	Fundraising	Total
	Regular Education	Special Education	Total			
Salaries	\$ 6,237,961	\$ 567,493	\$ 6,805,454	\$ 409,408	\$ 3,455	\$ 7,218,318
Employee benefits and payroll taxes	1,824,434	167,975	1,992,408	124,675	495	2,117,578
Consultants - educational	27,181	2,046	29,227	-	-	29,227
Consultants - other	61,364	6,034	67,398	3,300	-	70,698
Staff training and development	415,151	34,545	449,696	13,929	-	463,625
Legal	-	-	-	8,996	-	8,996
Auditing and accounting fees	-	-	-	52,023	-	52,023
Travel and entertainment	5,043	447	5,490	157	-	5,647
Field trips	222,779	16,912	239,691	-	-	239,691
Parent/student involvement	118,597	9,838	128,435	31	-	128,466
Books and curriculum	40,860	3,737	44,597	-	-	44,597
Classroom supplies	213,312	16,898	230,210	-	-	230,210
Office expense	71,927	7,142	79,069	4,728	-	83,797
Equipment lease and maintenance	21,408	2,105	23,513	1,672	-	25,185
Repairs and maintenance	276,275	29,219	305,494	19,451	-	324,945
Telephone and internet service	104,965	11,388	116,353	7,816	-	124,169
Postage and delivery	167	15	182	36	242	460
Insurance	60,628	6,360	66,988	4,144	-	71,132
Facility expense	1,087,190	98,181	1,185,371	93,483	2,558	1,281,412
Information technology	11,842	1,035	12,877	9,353	-	22,230
Depreciation and amortization	187,575	19,861	207,436	13,241	-	220,677
Miscellaneous	-	-	-	825	35	860
Total Expenses	<u>\$ 10,988,659</u>	<u>\$ 1,001,231</u>	<u>\$ 11,989,890</u>	<u>\$ 767,268</u>	<u>\$ 6,785</u>	<u>\$ 12,763,943</u>

See notes to financial statements

# Bronx Community Charter School

## Statement of Functional Expenses Year Ended June 30, 2022

	Program Services			Management and General	Fundraising	Total
	Regular Education	Special Education	Total			
Salaries	\$ 6,484,098	\$ 683,329	\$ 7,167,427	\$ 490,565	\$ 7,873	\$ 7,665,865
Employee benefits and payroll taxes	1,859,883	179,771	2,039,654	102,573	819	2,143,046
Consultants - educational	25,110	1,890	27,000	-	-	27,000
Consultants - other	48,588	4,967	53,555	9,706	-	63,261
Staff training and development	208,955	19,077	228,032	4,893	-	232,925
Legal	-	-	-	2,133	-	2,133
Auditing and accounting fees	-	-	-	43,770	-	43,770
Travel and entertainment	3,298	286	3,584	91	-	3,675
Field trips	12,393	933	13,326	-	-	13,326
Parent/student involvement	81,241	6,244	87,485	-	-	87,485
Books and curriculum	41,399	6,274	47,673	-	-	47,673
Classroom supplies	392,885	29,880	422,765	76	-	422,841
Office expense	64,057	7,589	71,646	8,437	-	80,083
Equipment lease and maintenance	17,651	1,708	19,359	1,426	3	20,788
Repairs and maintenance	259,539	27,199	286,738	17,972	-	304,710
Telephone and internet service	77,658	8,138	85,796	5,835	-	91,631
Postage and delivery	-	-	-	292	292	584
Insurance	59,989	5,586	65,575	3,612	-	69,187
Facility expense	930,861	81,668	1,012,529	80,576	2,345	1,095,450
Information technology	40,284	3,685	43,969	9,208	-	53,177
Depreciation and amortization	209,245	18,595	227,840	16,271	-	244,111
Miscellaneous	-	-	-	437	49	486
Total Expenses	<u>\$ 10,817,134</u>	<u>\$ 1,086,819</u>	<u>\$ 11,903,953</u>	<u>\$ 797,873</u>	<u>\$ 11,381</u>	<u>\$ 12,713,207</u>

See notes to financial statements

# Bronx Community Charter School

## Statements of Cash Flows

	Year Ended June 30,	
	2023	2022
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ (375,444)	\$ (585,644)
Adjustments to reconcile change in net assets to net cash from operating activities		
Depreciation and amortization	220,677	244,111
Deferred rent	-	(30,707)
Amortization of right of use assets - operating lease	554,741	-
Changes in operating assets and liabilities		
Grants and contracts receivable	12,229	18,606
Prepaid expenses and other current assets	96,143	(67,762)
Accounts payable and accrued expenses	25,361	(2,166)
Accrued payroll and payroll taxes	(48,469)	101,984
Operating lease liability	(595,261)	-
Refundable advances	82,169	132,887
Net Cash from Operating Activities	(27,854)	(188,691)
<b>CASH FLOWS FROM INVESTING ACTIVITY</b>		
Purchases of property and equipment	(71,541)	(446,554)
Net Change in Cash and Restricted Cash	(99,395)	(635,245)
<b>CASH AND RESTRICTED CASH</b>		
Beginning of year	4,696,223	5,331,468
End of year	<u>\$ 4,596,828</u>	<u>\$ 4,696,223</u>
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:</b>		
Cash paid for amounts included in the measurement of lease liabilities	\$ 940,284	\$ -

See notes to financial statements

# **Bronx Community Charter School**

## **Notes to Financial Statements June 30, 2023 and 2022**

### **1. Organization and Tax Status**

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 (the "Board of Regents"). During the year ended June 30, 2020, the Board of Regents extended the School's charter for an additional five-year term expiring on June 30, 2025. 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 459 students in kindergarten through eighth grade in the 2022-2023 academic year.

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

Except for taxes that may be due for unrelated business income, the School is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and from state and local income taxes under comparable laws.

### **2. Summary of Significant Accounting Policies**

#### ***Basis of Presentation and Use of Estimates***

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP"), which requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

#### ***Adoption of New Accounting Policies***

##### ***Leases (Topic 842)***

In February 2016, the Financial Accounting Standards Board issued Accounting Standards Update ("ASU") No. 2016-02, *Leases (Topic 842)*, which requires schools that lease assets (lessees) to recognize the assets and related liabilities for the rights and obligations created by the leases on the statement of financial position for leases with terms exceeding 12 months. ASU No. 2016-02 defines a lease as a contract or part of a contract that conveys the right to control the use of identified assets for a period of time in exchange for consideration. The lessee in a lease will be required to initially measure the right-of-use asset and the lease liability at the present value of the remaining lease payments, as well as capitalize initial direct costs as part of the right-of-use asset.

## **Bronx Community Charter School**

### **Notes to Financial Statements June 30, 2023 and 2022**

#### **2. Summary of Significant Accounting Policies (*continued*)**

##### ***Adoption of New Accounting Policies (continued)***

###### ***Leases (Topic 842) (continued)***

The School adopted the requirements of the new standard effective July 1, 2022, using the modified retrospective transition method, which applies the provisions of the standard at the effective date without any adjustment to the comparative periods presented. The School adopted the following practical expedients and elected the following accounting policies related to this standard: Carry forward of historical lease classifications and accounting treatment.

Accordingly, the School will recognize lease payments on a straight-line basis over the lease term and variable payments in the period when the corresponding obligation is incurred. As a result of the adoption of the new lease accounting guidance on July 1, 2022, the School recognized a lease liability of \$15,838,732 that represents the present value of the operating lease payments of \$21,966,411, discounted with a risk-free interest rate using the treasury bond rate for 20 years of 3.33% and 10 years of 2.93%, and a right of use ("ROU") asset of \$15,838,732. The standard did not materially impact the statements of activities and cash flows.

##### ***Net Asset Presentation***

Resources for various purposes are classified for accounting and reporting purposes into net asset categories established according to nature and purpose as follows:

*Net assets without donor restrictions* – consist of resources available for the general support of the School's operations. Net assets without donor restrictions may be used at the discretion of the School's management and/or the Board of Trustees.

*Net assets with donor restrictions* – represents amounts restricted by donors for specific activities of the School or to be used at a future date. The School records contributions as net assets with donor restrictions if they are received with donor stipulations that limit their use either through purpose or time restrictions. When a donor restriction expires, that is, when a time restriction ends or a purpose restriction is fulfilled, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. The School had no net assets with donor restrictions at June 30, 2023 and 2022.

## Bronx Community Charter School

### Notes to Financial Statements June 30, 2023 and 2022

#### 2. Summary of Significant Accounting Policies (*continued*)

##### ***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.

The following table provides a reconciliation of cash and restricted cash reported within the statements of financial position to the amounts presented in the statements of cash flows at June 30:

	2023	2022
Cash	\$ 4,521,358	\$ 4,620,768
Restricted cash	75,470	75,455
	<u>\$ 4,596,828</u>	<u>\$ 4,696,223</u>

##### ***Property and Equipment***

The School follows the practice of capitalizing all expenditures for property and equipment with costs in excess of \$1,000 and a useful life in excess of one year. Leasehold improvements are amortized over the shorter of the term of the lease, inclusive of all renewal periods, which are reasonably assured, or the estimated useful life of the asset. Purchased property and equipment are recorded at cost at the date of acquisition. Costs of maintenance and repairs are expensed as incurred. All property and equipment purchased with government funding is capitalized, unless the government agency retains legal title to such assets, in which case it is expensed as incurred.

Depreciation and amortization is recognized on the straight-line method over the estimated useful lives of such assets as follows:

Computers and other equipment	3 years
Furniture and fixtures	7 years

Property and equipment are reviewed for impairment if the use of the asset significantly changes or another indicator of possible impairment is identified. If the carrying amount for the asset is not recoverable, the asset is written down to its fair value. There were no asset impairments for the years ended June 30, 2023 and 2022.

##### ***Leases***

The School accounts for leases under ASU No. 2016-02, Leases. The School determines if an arrangement is a lease at inception. Leases are included in ROU assets and lease liabilities in the statements of financial position. All leases are recorded on the statements of financial position.

## **Bronx Community Charter School**

Notes to Financial Statements  
June 30, 2023 and 2022

### **2. Summary of Significant Accounting Policies (*continued*)**

#### ***Leases (continued)***

Operating lease ROU assets and lease liabilities are recognized at the lease commencement date based on the present value of the lease payments over the lease term. The School has made an accounting policy election to use a risk-free rate, determined using a period comparable with that of the lease term, to discount future lease payments. ROU assets also include adjustments related to lease payments made and lease incentives received at or before the commencement date. At lease commencement, lease liabilities are recognized based on the present value of the remaining lease payments and discounted using the School's risk-free rate. Operating lease cost is recognized on a straight-line basis over the lease term within facility expense in the accompanying statements of functional expenses. Lease and non-lease components of lease agreements are accounted for separately. Lease terms may include options to extend or terminate the lease. When it is reasonably certain that the School will exercise that option, such amounts are included in the ROU assets and lease liabilities.

#### ***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. The School also records grants received prior to satisfaction of grant conditions as refundable advances.

#### ***Revenue and Support***

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.

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 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 revenue without donor restrictions. Contributions of assets other than cash are recorded at their estimated fair value at the date of donation.

#### ***Functional Expense Allocation***

The majority of expenses can generally be directly identified with the program or supporting service to which they relate and are charged accordingly. Other expenses such as salaries, employee benefits and payroll taxes, staff training and development, and facility expenses have been allocated among program and supporting services classifications on the basis of periodic time and expense studies and other basis as determined by management of the School to be appropriate.

## Bronx Community Charter School

### Notes to Financial Statements June 30, 2023 and 2022

#### 2. Summary of Significant Accounting Policies (*continued*)

##### ***Accounting for Uncertainty in Income Taxes***

The School recognizes the effect of income tax positions only if those positions are more likely than not to be sustained. Management has determined that the School had no uncertain tax positions that would require financial statement recognition or disclosure. The School is no longer subject to examinations by the applicable taxing jurisdictions for years prior to June 30, 2020.

##### ***Subsequent Events Evaluation by Management***

Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through the date that the financial statements were available to be issued, which date is October 14, 2023.

#### 3. Conditional Promise To Give

During the year ended June 30, 2023, the School received a private grant totaling \$283,360 for a summer learning program. The grant contains donor conditions related to specific performance measurements. Since the grant represents a conditional promise to give, it is not recognized as contributions and grants revenue until donor conditions are met. Donor conditions were not met during the year ended June 30, 2023. At June 30, 2023, the School recorded an advance of \$198,352 on this grant as refundable advances in the statements of financial position.

#### 4. Grants and Contracts Receivable

Grants and contracts receivable consist of federal, state, city entitlements and grants. The School expects to collect these receivables within one year. Management has assessed the need for an allowance and has determined that such an allowance is not necessary.

#### 5. Property and Equipment

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

	2023	2022
Computers and other equipment	\$ 575,870	\$ 555,979
Furniture and fixtures	253,214	239,219
Leasehold improvements	2,360,334	2,322,679
	<u>3,189,418</u>	<u>3,117,877</u>
Accumulated depreciation and amortization	(1,883,471)	(1,662,794)
	<u>\$ 1,305,947</u>	<u>\$ 1,455,083</u>



## **Bronx Community Charter School**

### **Notes to Financial Statements June 30, 2023 and 2022**

#### **6. Liquidity and Availability of Financial Assets**

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use within one year of the statement of financial position date, are comprised of the following at June 30:

	2023	2022
Cash	\$ 4,521,358	\$ 4,620,768
Grants and contracts receivable	405,003	417,232
	<u>\$ 4,926,361</u>	<u>\$ 5,038,000</u>

As part of the School's liquidity management plan, the status of grants and contracts receivable is monitored regularly and any excess cash is held in money market accounts and other liquid instruments until it is required for operational use. The School will continue to rely on funding received from the New York Department of Education to cover its future operating costs (see Note 9).

#### **7. Employee Benefit 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 4.5% of annual compensation. The amount charged for matching contributions and administrative fees to this plan was \$291,268 and \$274,061 for the years ended June 30, 2023 and 2022.

#### **8. Concentration of Credit Risk**

Financial instruments that potentially subject the School to concentrations of credit and market risk consist principally of cash and restricted cash on deposit with financial institutions, which from time to time may exceed the Federal Deposit Insurance Corporation ("FDIC") limit. The School does not believe that a significant risk of loss due to the failure of a financial institution presently exists. At June 30, 2023 and 2022, approximately \$4,292,000 and \$4,186,000 of cash and restricted cash was maintained with institutions in excess of FDIC limits.

#### **9. Concentration of Revenue and Support**

The School receives a substantial portion of its revenue and support from the New York City Department of Education. For the years ended June 30, 2023 and 2022, the School received approximately 85% and 84% of its total revenue and support 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

### Notes to Financial Statements June 30, 2023 and 2022

#### 10. Leases

On May 18, 2011, and as amended at various subsequent dates, the School entered into an agreement to lease and 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.

On June 28, 2016, the School entered into an agreement with Bronx SC, LLC for additional classroom space at 3170 Webster Avenue, Bronx, New York for a period of 12 years expiring June 30, 2028. The lease calls for a 5 year option to extend the lease through June 30, 2033. The School moved into this space during the 2016-2017 school year.

Right of use assets consist of the following at June 30, 2023:

Right-of-use assets	\$ 15,224,468
Less: accumulated amortization	<u>(554,741)</u>
	<u>\$ 14,669,727</u>

Weighted average remaining lease term	19.44 years
Weighted average discount rate	3.31%

The future minimum lease payments under the facility and equipment leases are as follows for the years ending June 30:

2024	\$ 850,025
2025	1,021,848
2026	1,023,912
2027	1,026,024
2028	1,028,184
Thereafter	<u>16,061,351</u>
Total minimum lease payments	21,011,344
Present value discount	<u>(5,767,874)</u>
Present value of lease liabilities	15,243,470
Current portion	<u>(350,772)</u>
Lease liabilities, less current portion	<u>\$ 14,892,698</u>

Facility expense under both leases for the years ended June 30, 2023 and 2022 was \$1,281,412 and \$1,095,450.

Operating lease cost	\$ 554,741
Short-term lease cost	<u>1,281,412</u>
	<u>\$ 1,836,153</u>

## **Bronx Community Charter School**

### **Notes to Financial Statements June 30, 2023 and 2022**

#### **11. Union Agreement**

On February 1, 2014, the School entered into a Collective Bargaining Agreement (“CBA”) with the United Federation of Teachers (“UFT”) that expired on 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 schedule based on years of experience, provide employment benefits and paid leaves. The School is not obligated to contribute into the Teachers Retirement System. The CBA was extended for several four-year terms expiring June 30, 2023. The School is currently in negotiations with the UFT on a new CBA.

#### **12. Contingency**

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

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# **Bronx Community Charter School**

Uniform Guidance  
Schedules and Reports

June 30, 2023

# **Bronx Community Charter School**

## **Schedule of Expenditures of Federal Awards Year Ended June 30, 2023**

<u>Federal Grantor/Pass-Through Grantor/ Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Provided to Subrecipients</u>	<u>Total Federal Expenditures</u>
<u>U.S. Department of Education</u>				
Pass-Through New York State Education Department:				
Title I Grants to Local Educational Agencies	84.010	0021234390	\$ -	\$ 280,245
English Language Acquisition State Grants	84.365	0293234390	-	21,838
Supporting Effective Instruction State Grants (Formerly Improving Teacher Quality State Grants)	84.367	0147234390	-	30,125
Student Support and Academic Enrichment Program	84.424	0204234390	-	18,356
COVID-19 Education Stabilization Fund/Elementary and Secondary School Emergency Relief Fund ARP	84.425U	5880214390	-	958,575
Total U.S. Department of Education			-	1,309,139
<u>Federal Communications Commission</u>				
Pass-Through Universal Service Administrative Company:				
COVID-19 Emergency Connectivity Fund Program	32.009	not available	-	3,709
Total Expenditures of Federal Awards			\$ -	\$ 1,312,848

See independent auditors' report and notes to schedule of expenditures of federal awards

## **Bronx Community Charter School**

### **Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2023**

#### **1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Bronx Community Charter School (the "School"), under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the School, it is not intended to and does not present the financial position, changes in net assets or cash flows of the School.

#### **2. Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

#### **3. Indirect Cost Rate**

The School has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.



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

**Independent Auditors' Report**

**Board of Trustees  
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") (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 14, 2023.

**Report on 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) 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. 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 or significant deficiencies may exist that were not identified.

## **Report on 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 financial statements. 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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*PKF O'Connor Davies, LLP*

Harrison, New York  
October 14, 2023



**Report on Compliance for Each Major Federal Program and Report on Internal Control  
Over Compliance Required by the Uniform Guidance**

**Independent Auditors' Report**

**Board of Trustees  
Bronx Community Charter School**

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Bronx Community Charter School (the "School") compliance with the types of compliance requirements identified as subject to audit in the OMB *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, 2023. The School's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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, 2023.

***Basis for Opinion on Each Major Federal Program***

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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the School's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the School's federal programs.

***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on 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 a 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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*PKF O'Connor Davies, LLP*

Harrison, New York  
October 14, 2023

## Bronx Community Charter School

### Schedule of Findings and Questioned Costs Year Ended June 30, 2023

#### **Section I - Summary of Auditors' Results**

##### **Financial Statements**

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with U.S. GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

\_\_\_\_\_ yes X no

Significant deficiency(ies) identified?

\_\_\_\_\_ yes X none reported

Noncompliance material to the financial statements noted?

\_\_\_\_\_ yes X no

##### **Federal Awards**

Internal control over major federal programs:

Material weakness(es) identified?

\_\_\_\_\_ yes X no

Significant deficiency(ies) identified?

\_\_\_\_\_ yes X none reported

Type of auditors' report issued on compliance for major federal programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

\_\_\_\_\_ yes X no

Identification of major federal programs:

##### **Federal Assistance Listing Number(s)**

##### **Name of Federal Program or Cluster**

84.425U

COVID-19 Education Stabilization Fund/Elementary and Secondary School Emergency Relief Fund ARP

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000

Auditee qualified as low-risk auditee?

\_\_\_\_\_ yes X no

#### **Section II – Financial Statement Findings**

During our audit, we noted no material findings for the year ended June 30, 2023.

#### **Section III – Federal Award Findings and Questioned Costs**

During our audit, we noted no material instance of noncompliance and none of the costs tested which were reported in the federal financially assisted programs are questioned or recommended to be disallowed.

#### **Section IV – Prior Year Findings**

There were no findings in the prior year.

**Board of Trustees**  
**Bronx Community Charter School**

Auditors' Communication on Internal Control

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, 2023, 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 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 deficiencies, 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 as defined above.

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

We would like to take this opportunity to acknowledge the courtesy and assistance extended to us by the personnel of the School during the course of our audit.

*PKF O'Connor Davies, LLP*

Harrison, New York  
October 14, 2023

**Board of Trustees**  
**Bronx Community Charter School**

Auditors' Communication on Internal Control

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, 2023, 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 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 deficiencies, 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 as defined above.

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

We would like to take this opportunity to acknowledge the courtesy and assistance extended to us by the personnel of the School during the course of our audit.

*PKF O'Connor Davies, LLP*

Harrison, New York  
October 14, 2023

# **Bronx Community Charter School**

Financial Statements and  
Uniform Guidance Schedules  
Together With Independent Auditors' Reports

June 30, 2023 and 2022

**Bronx Community Charter School**  
Financial Statements and  
Uniform Guidance Schedules  
Together With Independent Auditors' Reports

June 30, 2023 and 2022

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## **Independent Auditors' Report**

**Board of Trustees**  
**Bronx Community Charter School**

### **Report on the Audit of the Financial Statements**

#### ***Opinion***

We have audited the accompanying financial statements of Bronx Community Charter School (a nonprofit organization), which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Bronx Community Charter School as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Bronx Community Charter School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### ***Change in Accounting Policy***

As discussed in Note 2 to the financial statements, Bronx Community Charter School adopted Financial Accounting Standards Board ("FASB") Topic 842, *Leases*, which resulted in the recognition of a right of use asset and related lease liability effective July 1, 2022. Our opinion is not modified with respect to that matter.

#### ***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Bronx Community Charter School's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Bronx Community Charter School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Bronx Community Charter School's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

### **Report on Supplementary Information**

Our audits were 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 Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 14, 2023, on our consideration of Bronx Community Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Bronx Community Charter School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Bronx Community Charter School's internal control over financial reporting and compliance.

*PKF O'Connor Davies, LLP*

Harrison, New York  
October 14, 2023

# Bronx Community Charter School

## Statements of Financial Position

	June 30,	
	2023	2022
<b>ASSETS</b>		
Current Assets		
Cash	\$ 4,521,358	\$ 4,620,768
Grants and contracts receivable	405,003	417,232
Prepaid expenses and other current assets	186,183	282,326
Total Current Assets	5,112,544	5,320,326
Property and equipment, net	1,305,947	1,455,083
Right of use asset - operating lease, net	14,669,727	-
Security deposits	208,308	208,308
Restricted cash	75,470	75,455
	<u>\$ 21,371,996</u>	<u>\$ 7,059,172</u>
 <b>LIABILITIES AND NET ASSETS</b>		
Current Liabilities		
Accounts payable and accrued expenses	\$ 609,982	\$ 584,621
Accrued payroll and payroll taxes	758,292	806,761
Operating lease liability	350,772	-
Refundable advances	250,056	167,887
Total Current Liabilities	1,969,102	1,559,269
Operating lease liability, less current portion	14,892,698	-
Deferred rent	-	614,263
Total Liabilities	16,861,800	2,173,532
Net assets, without donor restrictions	4,510,196	4,885,640
	<u>\$ 21,371,996</u>	<u>\$ 7,059,172</u>

See notes to financial statements

# Bronx Community Charter School

## Statements of Activities

	Year Ended June 30,	
	2023	2022
<b>REVENUE AND SUPPORT</b>		
State and local per pupil operating revenue	\$ 9,603,719	\$ 9,189,944
State and local per pupil facilities funding	869,097	938,348
Federal grants	1,312,848	1,686,671
Federal E-Rate and IDEA	117,042	139,945
State grants	37,704	40,200
Contributions and grants	375,337	126,375
Interest income	72,752	6,080
Total Revenue and Support	<u>12,388,499</u>	<u>12,127,563</u>
<b>EXPENSES</b>		
Program Services		
Regular education	10,988,659	10,817,134
Special education	1,001,231	1,086,819
Total Program Services	11,989,890	11,903,953
Supporting Services		
Management and general	767,268	797,873
Fundraising	6,785	11,381
Total Expenses	<u>12,763,943</u>	<u>12,713,207</u>
Change in Net Assets	(375,444)	(585,644)
<b>NET ASSETS, WITHOUT DONOR RESTRICTIONS</b>		
Beginning of year	<u>4,885,640</u>	<u>5,471,284</u>
End of year	<u>\$ 4,510,196</u>	<u>\$ 4,885,640</u>

See notes to financial statements

# Bronx Community Charter School

## Statement of Functional Expenses Year Ended June 30, 2023

	Program Services			Management and		
	Regular Education	Special Education	Total	General	Fundraising	Total
Salaries	\$ 6,237,961	\$ 567,493	\$ 6,805,454	\$ 409,408	\$ 3,455	\$ 7,218,318
Employee benefits and payroll taxes	1,824,434	167,975	1,992,408	124,675	495	2,117,578
Consultants - educational	27,181	2,046	29,227	-	-	29,227
Consultants - other	61,364	6,034	67,398	3,300	-	70,698
Staff training and development	415,151	34,545	449,696	13,929	-	463,625
Legal	-	-	-	8,996	-	8,996
Auditing and accounting fees	-	-	-	52,023	-	52,023
Travel and entertainment	5,043	447	5,490	157	-	5,647
Field trips	222,779	16,912	239,691	-	-	239,691
Parent/student involvement	118,597	9,838	128,435	31	-	128,466
Books and curriculum	40,860	3,737	44,597	-	-	44,597
Classroom supplies	213,312	16,898	230,210	-	-	230,210
Office expense	71,927	7,142	79,069	4,728	-	83,797
Equipment lease and maintenance	21,408	2,105	23,513	1,672	-	25,185
Repairs and maintenance	276,275	29,219	305,494	19,451	-	324,945
Telephone and internet service	104,965	11,388	116,353	7,816	-	124,169
Postage and delivery	167	15	182	36	242	460
Insurance	60,628	6,360	66,988	4,144	-	71,132
Facility expense	1,087,190	98,181	1,185,371	93,483	2,558	1,281,412
Information technology	11,842	1,035	12,877	9,353	-	22,230
Depreciation and amortization	187,575	19,861	207,436	13,241	-	220,677
Miscellaneous	-	-	-	825	35	860
Total Expenses	<u>\$ 10,988,659</u>	<u>\$ 1,001,231</u>	<u>\$ 11,989,890</u>	<u>\$ 767,268</u>	<u>\$ 6,785</u>	<u>\$ 12,763,943</u>

See notes to financial statements

# Bronx Community Charter School

## Statement of Functional Expenses Year Ended June 30, 2022

	Program Services			Management and General	Fundraising	Total
	Regular Education	Special Education	Total			
Salaries	\$ 6,484,098	\$ 683,329	\$ 7,167,427	\$ 490,565	\$ 7,873	\$ 7,665,865
Employee benefits and payroll taxes	1,859,883	179,771	2,039,654	102,573	819	2,143,046
Consultants - educational	25,110	1,890	27,000	-	-	27,000
Consultants - other	48,588	4,967	53,555	9,706	-	63,261
Staff training and development	208,955	19,077	228,032	4,893	-	232,925
Legal	-	-	-	2,133	-	2,133
Auditing and accounting fees	-	-	-	43,770	-	43,770
Travel and entertainment	3,298	286	3,584	91	-	3,675
Field trips	12,393	933	13,326	-	-	13,326
Parent/student involvement	81,241	6,244	87,485	-	-	87,485
Books and curriculum	41,399	6,274	47,673	-	-	47,673
Classroom supplies	392,885	29,880	422,765	76	-	422,841
Office expense	64,057	7,589	71,646	8,437	-	80,083
Equipment lease and maintenance	17,651	1,708	19,359	1,426	3	20,788
Repairs and maintenance	259,539	27,199	286,738	17,972	-	304,710
Telephone and internet service	77,658	8,138	85,796	5,835	-	91,631
Postage and delivery	-	-	-	292	292	584
Insurance	59,989	5,586	65,575	3,612	-	69,187
Facility expense	930,861	81,668	1,012,529	80,576	2,345	1,095,450
Information technology	40,284	3,685	43,969	9,208	-	53,177
Depreciation and amortization	209,245	18,595	227,840	16,271	-	244,111
Miscellaneous	-	-	-	437	49	486
Total Expenses	<u>\$ 10,817,134</u>	<u>\$ 1,086,819</u>	<u>\$ 11,903,953</u>	<u>\$ 797,873</u>	<u>\$ 11,381</u>	<u>\$ 12,713,207</u>

See notes to financial statements

# Bronx Community Charter School

## Statements of Cash Flows

	Year Ended June 30,	
	2023	2022
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ (375,444)	\$ (585,644)
Adjustments to reconcile change in net assets to net cash from operating activities		
Depreciation and amortization	220,677	244,111
Deferred rent	-	(30,707)
Amortization of right of use assets - operating lease	554,741	-
Changes in operating assets and liabilities		
Grants and contracts receivable	12,229	18,606
Prepaid expenses and other current assets	96,143	(67,762)
Accounts payable and accrued expenses	25,361	(2,166)
Accrued payroll and payroll taxes	(48,469)	101,984
Operating lease liability	(595,261)	-
Refundable advances	82,169	132,887
Net Cash from Operating Activities	(27,854)	(188,691)
<b>CASH FLOWS FROM INVESTING ACTIVITY</b>		
Purchases of property and equipment	(71,541)	(446,554)
Net Change in Cash and Restricted Cash	(99,395)	(635,245)
<b>CASH AND RESTRICTED CASH</b>		
Beginning of year	4,696,223	5,331,468
End of year	<u>\$ 4,596,828</u>	<u>\$ 4,696,223</u>
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:</b>		
Cash paid for amounts included in the measurement of lease liabilities	\$ 940,284	\$ -

See notes to financial statements



# **Bronx Community Charter School**

## **Notes to Financial Statements June 30, 2023 and 2022**

### **1. Organization and Tax Status**

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 (the "Board of Regents"). During the year ended June 30, 2020, the Board of Regents extended the School's charter for an additional five-year term expiring on June 30, 2025. 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 459 students in kindergarten through eighth grade in the 2022-2023 academic year.

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

Except for taxes that may be due for unrelated business income, the School is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and from state and local income taxes under comparable laws.

### **2. Summary of Significant Accounting Policies**

#### ***Basis of Presentation and Use of Estimates***

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP"), which requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

#### ***Adoption of New Accounting Policies***

##### ***Leases (Topic 842)***

In February 2016, the Financial Accounting Standards Board issued Accounting Standards Update ("ASU") No. 2016-02, *Leases (Topic 842)*, which requires schools that lease assets (lessees) to recognize the assets and related liabilities for the rights and obligations created by the leases on the statement of financial position for leases with terms exceeding 12 months. ASU No. 2016-02 defines a lease as a contract or part of a contract that conveys the right to control the use of identified assets for a period of time in exchange for consideration. The lessee in a lease will be required to initially measure the right-of-use asset and the lease liability at the present value of the remaining lease payments, as well as capitalize initial direct costs as part of the right-of-use asset.

## **Bronx Community Charter School**

Notes to Financial Statements  
June 30, 2023 and 2022

### **2. Summary of Significant Accounting Policies (*continued*)**

#### ***Adoption of New Accounting Policies (continued)***

##### ***Leases (Topic 842) (continued)***

The School adopted the requirements of the new standard effective July 1, 2022, using the modified retrospective transition method, which applies the provisions of the standard at the effective date without any adjustment to the comparative periods presented. The School adopted the following practical expedients and elected the following accounting policies related to this standard: Carry forward of historical lease classifications and accounting treatment.

Accordingly, the School will recognize lease payments on a straight-line basis over the lease term and variable payments in the period when the corresponding obligation is incurred. As a result of the adoption of the new lease accounting guidance on July 1, 2022, the School recognized a lease liability of \$15,838,732 that represents the present value of the operating lease payments of \$21,966,411, discounted with a risk-free interest rate using the treasury bond rate for 20 years of 3.33% and 10 years of 2.93%, and a right of use ("ROU") asset of \$15,838,732. The standard did not materially impact the statements of activities and cash flows.

#### ***Net Asset Presentation***

Resources for various purposes are classified for accounting and reporting purposes into net asset categories established according to nature and purpose as follows:

*Net assets without donor restrictions* – consist of resources available for the general support of the School's operations. Net assets without donor restrictions may be used at the discretion of the School's management and/or the Board of Trustees.

*Net assets with donor restrictions* – represents amounts restricted by donors for specific activities of the School or to be used at a future date. The School records contributions as net assets with donor restrictions if they are received with donor stipulations that limit their use either through purpose or time restrictions. When a donor restriction expires, that is, when a time restriction ends or a purpose restriction is fulfilled, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. The School had no net assets with donor restrictions at June 30, 2023 and 2022.

## Bronx Community Charter School

### Notes to Financial Statements June 30, 2023 and 2022

#### 2. Summary of Significant Accounting Policies (*continued*)

##### ***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.

The following table provides a reconciliation of cash and restricted cash reported within the statements of financial position to the amounts presented in the statements of cash flows at June 30:

	2023	2022
Cash	\$ 4,521,358	\$ 4,620,768
Restricted cash	75,470	75,455
	<u>\$ 4,596,828</u>	<u>\$ 4,696,223</u>

##### ***Property and Equipment***

The School follows the practice of capitalizing all expenditures for property and equipment with costs in excess of \$1,000 and a useful life in excess of one year. Leasehold improvements are amortized over the shorter of the term of the lease, inclusive of all renewal periods, which are reasonably assured, or the estimated useful life of the asset. Purchased property and equipment are recorded at cost at the date of acquisition. Costs of maintenance and repairs are expensed as incurred. All property and equipment purchased with government funding is capitalized, unless the government agency retains legal title to such assets, in which case it is expensed as incurred.

Depreciation and amortization is recognized on the straight-line method over the estimated useful lives of such assets as follows:

Computers and other equipment	3 years
Furniture and fixtures	7 years

Property and equipment are reviewed for impairment if the use of the asset significantly changes or another indicator of possible impairment is identified. If the carrying amount for the asset is not recoverable, the asset is written down to its fair value. There were no asset impairments for the years ended June 30, 2023 and 2022.

##### ***Leases***

The School accounts for leases under ASU No. 2016-02, Leases. The School determines if an arrangement is a lease at inception. Leases are included in ROU assets and lease liabilities in the statements of financial position. All leases are recorded on the statements of financial position.

## **Bronx Community Charter School**

Notes to Financial Statements  
June 30, 2023 and 2022

### **2. Summary of Significant Accounting Policies (*continued*)**

#### ***Leases (continued)***

Operating lease ROU assets and lease liabilities are recognized at the lease commencement date based on the present value of the lease payments over the lease term. The School has made an accounting policy election to use a risk-free rate, determined using a period comparable with that of the lease term, to discount future lease payments. ROU assets also include adjustments related to lease payments made and lease incentives received at or before the commencement date. At lease commencement, lease liabilities are recognized based on the present value of the remaining lease payments and discounted using the School's risk-free rate. Operating lease cost is recognized on a straight-line basis over the lease term within facility expense in the accompanying statements of functional expenses. Lease and non-lease components of lease agreements are accounted for separately. Lease terms may include options to extend or terminate the lease. When it is reasonably certain that the School will exercise that option, such amounts are included in the ROU assets and lease liabilities.

#### ***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. The School also records grants received prior to satisfaction of grant conditions as refundable advances.

#### ***Revenue and Support***

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.

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 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 revenue without donor restrictions. Contributions of assets other than cash are recorded at their estimated fair value at the date of donation.

#### ***Functional Expense Allocation***

The majority of expenses can generally be directly identified with the program or supporting service to which they relate and are charged accordingly. Other expenses such as salaries, employee benefits and payroll taxes, staff training and development, and facility expenses have been allocated among program and supporting services classifications on the basis of periodic time and expense studies and other basis as determined by management of the School to be appropriate.

## Bronx Community Charter School

### Notes to Financial Statements June 30, 2023 and 2022

#### 2. Summary of Significant Accounting Policies (*continued*)

##### ***Accounting for Uncertainty in Income Taxes***

The School recognizes the effect of income tax positions only if those positions are more likely than not to be sustained. Management has determined that the School had no uncertain tax positions that would require financial statement recognition or disclosure. The School is no longer subject to examinations by the applicable taxing jurisdictions for years prior to June 30, 2020.

##### ***Subsequent Events Evaluation by Management***

Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through the date that the financial statements were available to be issued, which date is October 14, 2023.

#### 3. Conditional Promise To Give

During the year ended June 30, 2023, the School received a private grant totaling \$283,360 for a summer learning program. The grant contains donor conditions related to specific performance measurements. Since the grant represents a conditional promise to give, it is not recognized as contributions and grants revenue until donor conditions are met. Donor conditions were not met during the year ended June 30, 2023. At June 30, 2023, the School recorded an advance of \$198,352 on this grant as refundable advances in the statements of financial position.

#### 4. Grants and Contracts Receivable

Grants and contracts receivable consist of federal, state, city entitlements and grants. The School expects to collect these receivables within one year. Management has assessed the need for an allowance and has determined that such an allowance is not necessary.

#### 5. Property and Equipment

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

	2023	2022
Computers and other equipment	\$ 575,870	\$ 555,979
Furniture and fixtures	253,214	239,219
Leasehold improvements	2,360,334	2,322,679
	<u>3,189,418</u>	<u>3,117,877</u>
Accumulated depreciation and amortization	(1,883,471)	(1,662,794)
	<u>\$ 1,305,947</u>	<u>\$ 1,455,083</u>

## Bronx Community Charter School

### Notes to Financial Statements June 30, 2023 and 2022

#### 6. Liquidity and Availability of Financial Assets

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use within one year of the statement of financial position date, are comprised of the following at June 30:

	2023	2022
Cash	\$ 4,521,358	\$ 4,620,768
Grants and contracts receivable	405,003	417,232
	<u>\$ 4,926,361</u>	<u>\$ 5,038,000</u>

As part of the School's liquidity management plan, the status of grants and contracts receivable is monitored regularly and any excess cash is held in money market accounts and other liquid instruments until it is required for operational use. The School will continue to rely on funding received from the New York Department of Education to cover its future operating costs (see Note 9).

#### 7. Employee Benefit 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 4.5% of annual compensation. The amount charged for matching contributions and administrative fees to this plan was \$291,268 and \$274,061 for the years ended June 30, 2023 and 2022.

#### 8. Concentration of Credit Risk

Financial instruments that potentially subject the School to concentrations of credit and market risk consist principally of cash and restricted cash on deposit with financial institutions, which from time to time may exceed the Federal Deposit Insurance Corporation ("FDIC") limit. The School does not believe that a significant risk of loss due to the failure of a financial institution presently exists. At June 30, 2023 and 2022, approximately \$4,292,000 and \$4,186,000 of cash and restricted cash was maintained with institutions in excess of FDIC limits.

#### 9. Concentration of Revenue and Support

The School receives a substantial portion of its revenue and support from the New York City Department of Education. For the years ended June 30, 2023 and 2022, the School received approximately 85% and 84% of its total revenue and support 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

### Notes to Financial Statements June 30, 2023 and 2022

#### 10. Leases

On May 18, 2011, and as amended at various subsequent dates, the School entered into an agreement to lease and 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.

On June 28, 2016, the School entered into an agreement with Bronx SC, LLC for additional classroom space at 3170 Webster Avenue, Bronx, New York for a period of 12 years expiring June 30, 2028. The lease calls for a 5 year option to extend the lease through June 30, 2033. The School moved into this space during the 2016-2017 school year.

Right of use assets consist of the following at June 30, 2023:

Right-of-use assets	\$ 15,224,468
Less: accumulated amortization	<u>(554,741)</u>
	<u>\$ 14,669,727</u>

Weighted average remaining lease term	19.44 years
Weighted average discount rate	3.31%

The future minimum lease payments under the facility and equipment leases are as follows for the years ending June 30:

2024	\$ 850,025
2025	1,021,848
2026	1,023,912
2027	1,026,024
2028	1,028,184
Thereafter	<u>16,061,351</u>
Total minimum lease payments	21,011,344
Present value discount	<u>(5,767,874)</u>
Present value of lease liabilities	15,243,470
Current portion	<u>(350,772)</u>
Lease liabilities, less current portion	<u>\$ 14,892,698</u>

Facility expense under both leases for the years ended June 30, 2023 and 2022 was \$1,281,412 and \$1,095,450.

Operating lease cost	\$ 554,741
Short-term lease cost	<u>1,281,412</u>
	<u>\$ 1,836,153</u>

## **Bronx Community Charter School**

### **Notes to Financial Statements June 30, 2023 and 2022**

#### **11. Union Agreement**

On February 1, 2014, the School entered into a Collective Bargaining Agreement (“CBA”) with the United Federation of Teachers (“UFT”) that expired on 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 schedule based on years of experience, provide employment benefits and paid leaves. The School is not obligated to contribute into the Teachers Retirement System. The CBA was extended for several four-year terms expiring June 30, 2023. The School is currently in negotiations with the UFT on a new CBA.

#### **12. Contingency**

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

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# **Bronx Community Charter School**

Uniform Guidance  
Schedules and Reports

June 30, 2023

# **Bronx Community Charter School**

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2023

<u>Federal Grantor/Pass-Through Grantor/ Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Provided to Subrecipients</u>	<u>Total Federal Expenditures</u>
<u>U.S. Department of Education</u>				
Pass-Through New York State Education Department:				
Title I Grants to Local Educational Agencies	84.010	0021234390	\$ -	\$ 280,245
English Language Acquisition State Grants	84.365	0293234390	-	21,838
Supporting Effective Instruction State Grants (Formerly Improving Teacher Quality State Grants)	84.367	0147234390	-	30,125
Student Support and Academic Enrichment Program	84.424	0204234390	-	18,356
COVID-19 Education Stabilization Fund/Elementary and Secondary School Emergency Relief Fund ARP	84.425U	5880214390	-	958,575
Total U.S. Department of Education			-	1,309,139
<u>Federal Communications Commission</u>				
Pass-Through Universal Service Administrative Company:				
COVID-19 Emergency Connectivity Fund Program	32.009	not available	-	3,709
Total Expenditures of Federal Awards			\$ -	\$ 1,312,848

See independent auditors' report and notes to schedule of expenditures of federal awards

## **Bronx Community Charter School**

### **Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2023**

#### **1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Bronx Community Charter School (the "School"), under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the School, it is not intended to and does not present the financial position, changes in net assets or cash flows of the School.

#### **2. Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

#### **3. Indirect Cost Rate**

The School has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.



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

### **Independent Auditors' Report**

#### **Board of Trustees 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") (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 14, 2023.

#### **Report on 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) 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. 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 or significant deficiencies may exist that were not identified.

## **Report on 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 financial statements. 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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*PKF O'Connor Davies, LLP*

Harrison, New York  
October 14, 2023

**Report on Compliance for Each Major Federal Program and Report on Internal Control  
Over Compliance Required by the Uniform Guidance**

**Independent Auditors' Report**

**Board of Trustees  
Bronx Community Charter School**

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Bronx Community Charter School (the "School") compliance with the types of compliance requirements identified as subject to audit in the OMB *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, 2023. The School's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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, 2023.

***Basis for Opinion on Each Major Federal Program***

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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the School's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the School's federal programs.

***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on 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 a 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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*PKF O'Connor Davies, LLP*

Harrison, New York  
October 14, 2023



## Bronx Community Charter School

### Schedule of Findings and Questioned Costs Year Ended June 30, 2023

#### **Section I - Summary of Auditors' Results**

##### **Financial Statements**

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with U.S. GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

\_\_\_\_\_ yes X no

Significant deficiency(ies) identified?

\_\_\_\_\_ yes X none reported

Noncompliance material to the financial statements noted?

\_\_\_\_\_ yes X no

##### **Federal Awards**

Internal control over major federal programs:

Material weakness(es) identified?

\_\_\_\_\_ yes X no

Significant deficiency(ies) identified?

\_\_\_\_\_ yes X none reported

Type of auditors' report issued on compliance for major federal programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

\_\_\_\_\_ yes X no

Identification of major federal programs:

##### **Federal Assistance Listing Number(s)**

##### **Name of Federal Program or Cluster**

84.425U

COVID-19 Education Stabilization Fund/Elementary and Secondary School Emergency Relief Fund ARP

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000

Auditee qualified as low-risk auditee?

\_\_\_\_\_ yes X no

#### **Section II – Financial Statement Findings**

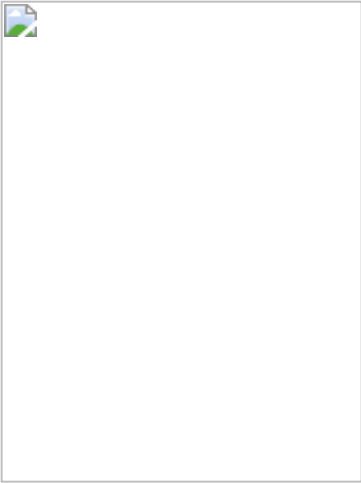
During our audit, we noted no material findings for the year ended June 30, 2023.

#### **Section III – Federal Award Findings and Questioned Costs**

During our audit, we noted no material instance of noncompliance and none of the costs tested which were reported in the federal financially assisted programs are questioned or recommended to be disallowed.

#### **Section IV – Prior Year Findings**

There were no findings in the prior year.



Available Balance

**\$75,474.15**

Today's Beginning Balance **\$75,474.15**

Pending **\$0.00**

Date	Type	Description	Credit	Balance
ACCOUNT HISTORY				
9/30/2023	INT	INTEREST CREDIT	\$1.24	\$75,474.15

**Disclosure of Financial Interest by a Current  
or Former Trustee**

**Trustee Name:**

Michael Akavan

**Name of Charter School Education Corporation:**

Bronx Community Charter School

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

Secretary

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and if this person could benefit from your participation.

5. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services ("CMO"), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

☐ Yes ☒ No

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

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

☒ **None**

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

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

☒ **None**

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest



*This document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. The personal contact information provided below will be redacted.*

**Business Telephone:**

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**Business Address:**

---

**E-mail Address:**

makavan@gmail.com

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**Home Telephone:**

---

**Home Address:**

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26 July 2023

**Signature**

**Date**

Acceptable signature formats include:

- Digitally certified PDF signature
- Print form, manually sign, scan to PDF

*last revised 04/2022*

**Disclosure of Financial Interest by a Current  
or Former Trustee**

**Trustee Name:**

Martha Zulema Guajardo

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**Name of Charter School Education Corporation:**

Bronx Community Charter School

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1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

Trustee

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.



4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and if this person could benefit from your participation.

5. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services ("CMO"), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

☐ Yes ☒ No

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

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

☒ **None**

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

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

☒ **None**

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest

*This document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. The personal contact information provided below will be redacted.*

**Business Telephone:**

718-944-1400

**Business Address:**

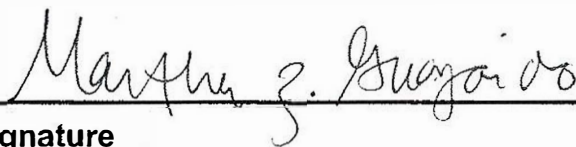
3170 Webster Avenue Bronx, NY 10467

**E-mail Address:**

zulema85@gmail.com

**Home Telephone:**

**Home Address:**

  
Signature

7/26/23

Date

Acceptable signature formats include:

- Digitally certified PDF signature
- Print form, manually sign, scan to PDF

*last revised 04/2022*

**Disclosure of Financial Interest by a Current  
or Former Trustee**

**Trustee Name:**

**Daniel Osorio**

---

**Name of Charter School Education Corporation:**

**Bronx Community Charter School**

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1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

**Treasurer**

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.



4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and if this person could benefit from your participation.

5. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services ("CMO"), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

☐ Yes ☒ No

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

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.



None

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

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

☒ **None**

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest



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**Business Telephone:**

917 656 9212

**Business Address:**

**E-mail Address:**

osoriodaniel@gmail.com

**Home Telephone:**

**Home Address:**



June 27, 2023

**Signature**

**Date**

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- Digitally certified PDF signature
- Print form, manually sign, scan to PDF

*last revised 04/2022*

**Disclosure of Financial Interest by a Current  
or Former Trustee**

**Trustee Name:**

GIL SCHNERLER

**Name of Charter School Education Corporation:**

Bronx Community Charter School

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

Chair

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and if this person could benefit from your participation.

5. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services ("CMO"), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

☐ Yes ☒ No

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

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

☒ **None**

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

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☒ None

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest



*This document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. The personal contact information provided below will be redacted.*

**Business Telephone:**

---

**Business Address:**

---

**E-mail Address:**

ace @ bankstreet.edu

**Home Telephone:**

---

**Home Address:**

---

Gil Schneider 6/21/23  
Signature Date

Acceptable signature formats include:

- Digitally certified PDF signature
- Print form, manually sign, scan to PDF

**Disclosure of Financial Interest by a Current  
or Former Trustee**

**Trustee Name:**

Beverly Falk

**Name of Charter School Education Corporation:**

Bronx Community Charter School

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and if this person could benefit from your participation.

5. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services ("CMO"), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

☐ Yes ☒ No

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



6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

☒ **None**

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

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☒ None

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest

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**Business Telephone:**

917-447-0599      212 650 5182

**Business Address:**

City College of NY, 160 Convent Ave., NY 10031

**E-mail Address:**

bfalk@ccny.cuny.edu

**Home Telephone:**

\_\_\_\_\_

**Home Address:**

\_\_\_\_\_

Beverly Falk 6/21/23  
**Signature** **Date**

Acceptable signature formats include:

- Digitally certified PDF signature
- Print form, manually sign, scan to PDF

**Disclosure of Financial Interest by a Current  
or Former Trustee**

**Trustee Name:**

Ariel Behr

**Name of Charter School Education Corporation:**

Bronx Community Charter School

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

Member

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and if this person could benefit from your participation.

5. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services ("CMO"), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

☐ Yes ☒ No

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



6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

☒ None

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

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☒ None

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest

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**Business Telephone:**

\_\_\_\_\_

**Business Address:**

\_\_\_\_\_

**E-mail Address:**

agbehr@gmail.com

**Home Telephone:**

\_\_\_\_\_

**Home Address:**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

And Behr

**Signature**

6/21/23

**Date**

Acceptable signature formats include:

- Digitally certified PDF signature
- Print form, manually sign, scan to PDF



**Disclosure of Financial Interest by a Current  
or Former Trustee**

**Trustee Name:**

Yasmin Morales Alexander

**Name of Charter School Education Corporation:**

Bronx Community Charter School

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

Board Member

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and if this person could benefit from your participation.

5. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services ("CMO"), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

☐ Yes ☒ No

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

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

☒ **None**

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☒ **None**

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest

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**Business Telephone:**

718 960-8167

**Business Address:**

250 Bedford Pl Blvd W. Bx 10468

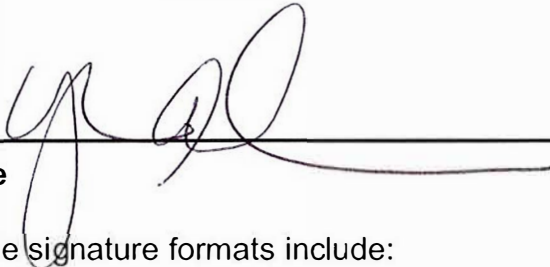
**E-mail Address:**

jasmin320@gmail.com

**Home Telephone:**

**Home Address:**

**Signature**



**Date**

6-21-23

Acceptable signature formats include:

- Digitally certified PDF signature
- Print form, manually sign, scan to PDF



**Disclosure of Financial Interest by a Current  
or Former Trustee**

**Trustee Name:**

Denise CANCEL

**Name of Charter School Education Corporation:**

Bronx Community Charter School

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

- Parent Rep

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

☒ Yes ☐ No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

Aunt

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and if this person could benefit from your participation.

5. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services ("CMO"), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

☐ Yes ☒ No

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

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

☒ None

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



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

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**Business Telephone:**

646-919-6238

**Business Address:**

600 S. 9<sup>th</sup> Street, Minneapolis, MN 55404

**E-mail Address:**

highlyblessed213@yahoo.com

**Home Telephone:**

\_\_\_\_\_

**Home Address:**

\_\_\_\_\_

Denise Connel

**Signature**

6-21-2023

**Date**

Acceptable signature formats include:

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- Print form, manually sign, scan to PDF

## **Bronx Community Charter School Board Meeting Minutes 2022-23**

### **Minutes of the Meeting of the Board of Trustees**

**9-30-22**

**9:30 am**

### **Bronx Community Charter School**

#### Meeting Agenda

- I. Opening items:
  - a. Attendance: Gil Schmerler, Michael Akavan, Ariel Behr, Daniel Osorio, Zulema Guajardo, Beverly Falk, Sasha Wilson, Albania Ruiz, Martha Andrews, Kemi Williams
  - b. Approval of minutes from last meeting: June minutes were approved.
  - c. Meeting called to order
- II. Public comments (2 minutes each): No one from outside the board and school leadership was present. No members of the public were present
- III. Board Resolution: The Board passed the following resolution by a unanimous vote:  
*Resolved, that members of the Bronx Community Charter School Board of Trustees be permitted to attend meetings remotely, IF they provide notice that they - for reasons of health or distance or prior commitments - cannot meet in-person.*
- IV. Leadership Updates (Alby, Kemi, Sasha): Alby shared middle school updates, including about the Opening Parade, football team, Middle School advisory, Curriculum Night, health classes, gender identity training for students and staff. Kemi shared slides about the All-School Neighborhood Study that is happening right now. The culminating museum celebration will be on October 28th right before the Board meeting.
- V. Assessment Report (Martha): Martha shared BxC's state test scores, and their comparison with New York City. We do not yet have district comparisons, which are very important for our charter goals. We will have a fuller look at assessment data, including state test scores, NWEA/MAP standardized testing, and individual Fountas and Pinnell assessments, at a future meeting.
- VI. Finance Report (Sasha): Sasha presented the budget picture, and gave an update on Summer Boost funding and how it was used.
- VII. Executive session- none held



**Minutes of the Meeting of the Board of Trustees**  
**10-28-22**  
**9:30 am**  
**Bronx Community Charter School**

Meeting Agenda

- I. Opening items:
  - a. Attendance: Gil Schmerler, Michael Akavan, Ariel Behr, Zulema Guajardo, Beverly Falk, Sasha Wilson, Albania Ruiz, Martha Andrews, Yasmin Morales
  - b. Approval of minutes from last meeting: September minutes were approved.
  - c. Meeting called to order
- II. Public comments (2 minutes each): No one from outside the board and school leadership was present. No members of the public were present
- III. Leadership Updates (Alby, Martha): Alby shared middle school updates, including about Neighborhood Study work in the middle school and middle school students organizing National Coming Out Day activities and training in conflict resolution. Gil and Ariel shared their experiences of the Neighborhood Study Museum..
- IV. Assessment Report (Martha): Martha shared BxC's state test scores, and their comparison with District 10 and New York City.
- V. Finance Report (Sasha): Sasha presented the budget from July-September and the comparison with projections. Actual budget numbers for that first quarter were more positive than projections.
- VI. Executive session- none held

**Minutes of the Meeting of the Board of Trustees**  
**11-18-22**  
**9:30 am**  
**Bronx Community Charter School**

I. Opening items:

- a. Attendance: Yasmin Morales, Daniel Osorio, Zulema Guajardo, Denise Cancel, Beverly Falk, Gil Schmerler, Michael Akavan, Ariel Behr, Alby Ruiz, Martha Andrews, Kemi Williams
- b. Vote on Minutes: Minutes from October meeting were approved.
- c. Meeting called to order

II. Public comments (2 minutes each): No members of the public were present.

III. Directors' Updates: School updates and Dashboard Discussion.

(Kemi/Martha/Alby): Alby and Martha talked about the coaching work that is launching in K-5. Carolyn Strom is supporting early childhood phonics and word work. Linda Paparella from Metamorphosis math is coaching elementary math. And we are working with Lavinia Group around close reading in upper elementary. Half of this work is funded through a grant from the Heckscher Foundation.

Kemi discussed National Coming Out Day and how we collaborate with families around this work.

IV. Finance Report: Finance committee will continue to discuss the lease arrangements and a vote will be held next month.

V. Executive Session (if necessary)

**Minutes of the Meeting of the Board of Trustees**  
**12-23-22**  
**9:30 am**  
**Bronx Community Charter School**

- I. Opening items:
  - a. Attendance Daniel Osorio, Michael Akavan, Alby Ruiz, Kemi Williams, Beverly Falk, Yasmin Morales, Ariel Behr, Gil Schmerler, Martha Andrews, Sasha Wilson, Denise Cancel
  - b. Vote on Minutes: November minutes were approved
  - c. Meeting called to order
- II. Public comments (2 minutes each) : No public present
- III. Directors' Updates: School updates and Dashboard Discussion.  
(Alby/Martha/Sasha): Discussion of attendance and RSV/COVID/Flu. Our attendance is in line with other schools around the city and we do not anticipate it would have an impact on our renewal or feedback from authorizers. New teacher established in 4th grade. Work celebrations have brought families into the building. 6th graders went to Frost Valley for an overnight trip. Discussion of possibilities for 8th grade overnight- we will be
- IV. Leasehold Condominium (Sasha and Finance Committee): This shift would mean the current \$60K we pay in property taxes would no longer apply. It would also mean extending the lease to a 30 year lease starting from now. The committee and the school's legal counsel doesn't see a down side. The board voted and passed a resolution to sign the new leasehold agreement.
- V. Finance Report (Sasha):
- VI. Literacy Discussion: We are working collaboratively with our early childhood teachers and literacy coach to figure out what kinds of tweaks we can make as a school to improve literacy while holding on to what we know and believe.
- VII. Executive Session (if necessary)

**Minutes of the Meeting of the Board of Trustees**  
**2-3-23**  
**9:30 am**  
**Bronx Community Charter School**

I. Opening items:

a. Attendance

Board members: Beverly Falk, Daniel Osorio, Gil Schmerler, Yasmin Morales, Zulema Guajardo

School leadership: Kemi Williams, Martha Andrews, Sasha Wilson

b. Vote on Minutes

The December minutes were approved unanimously.

c. Meeting called to order

II. Public comments (2 minutes each)

No public comments

III. Directors' Updates: School updates and Dashboard Discussion.  
(Alby/Martha/Sasha/Kemi)

Kemi shared with the Board about the work of students and staff in the Black Lives Matter study, and previewed the culminating museum event.

Martha shared about the in-person Day of Action and Performing Arts Night.

Martha spoke about the current round of assessments, and said that the data would be available for discussion at the March meeting.

IV. Finance Report (Sasha)

Sasha shared BxC's finances through January. The school is in strong financial shape, with its current surplus ahead of expectations.

The financial picture for next year and beyond will depend upon two main factors:

- The new contract with the UFT, which will be negotiated this spring
- The per pupil funding for next year, which will be part of the budget package passed by April 1st

V. Executive Session (if necessary)

No executive session was held.



**Minutes of the Meeting of the Board of Trustees**  
**2-17-23**  
**9:30 am**  
**Bronx Community Charter School**

I. Opening items:

- a. Attendance Alby Ruiz, Yasmin Morales, Zulema Guajardo, Gil Schmerler, Michael Akavan, Kemi Williams, Ariel Behr, Beverly Falk; Denise Cancel
- b. Vote on Minutes - Minutes were approved
- c. Meeting called to order

II. Public comments (2 minutes each) No public present

III. Directors' Updates: School updates and Dashboard Discussion.  
(Alby/Martha/Sasha)

Gil: So much to see at the museum! Learned about Black Benjie.

Michael: Hand molds in kindergarten were inspiring; 7th grade zines about social issues- food deserts, pollution, and gun violence

Yasmin: Theme is Black joy and there's so much joy- kids are engaged and social; 1st grade kids were very assertive; to think about how to engage kids and how to deepen engagement- all of the entry points and all of the ways kids can demonstrate learning

Beverly: The irreplaceable element of in-person presentations and projects...

So much opportunity for kids to interact with each other.

Yasmin: Student teacher Marissa reported, "This week, I felt like a teacher." Student teacher Ebonie said, "This is what I learned in your class, in action."

IV. Executive Session (if necessary)

No executive session was held.

**Minutes of the Meeting of the Board of Trustees**  
**3-31-23**  
**9:30 am**  
**Bronx Community Charter School**

I. Opening items:

- a. Attendance: Ariel Behr, Beverly Falk, Denise Cancel, Gil Schmerler, Michael Akavan, Zulema Guajardo, Alby Ruiz, Martha Andrews, Sasha Wilson
- b. Vote on Minutes

The February minutes were approved.

- c. Meeting called to order

II. Public comments (2 minutes each)

No members of the public were present

III. Directors' Updates: School Updates and Dashboard Discussion.  
(Alby/Martha/Sasha)

The Co-Directors highlighted:

- Middle school acceptances
- BronxWrites Poetry Slam championship
- Family study in K
- Farm trip, future overnight trips
- Black Benjie tour
- Staffing update
- K-2 literacy update

IV. Assessment Update

F&P assessments in the fall showed stronger results in 3-5 than has typically been the case. Alongside that, we used other data points to create Venn diagrams to look at where kids' strengths and needs are, and how to form small groups to support them. This data is used to have students set goals and track them. Alby is leading the work on teachers giving more actionable feedback to revise their work.

V. Finance Update

Sasha reviewed the July-February Financial Statement with the Board and answered questions.

VI. Executive Session (if necessary)

No executive session was held.

**Minutes of the Meeting of the Board of Trustees**  
**4-28-23**  
**9:30 am**  
**Bronx Community Charter School**

I. Opening items:

a. Attendance: Ariel Behr, Beverly Falk, Daniel Osorio, Gil Schmerler, Michael Akavan, Yasmin Morales, Zulema Guajardo, Alby Ruiz, Martha Andrews, Sasha Wilson

b. Vote on Minutes

The March minutes were approved.

c. Meeting called to order

II. Public comments (2 minutes each)

No members of the public were present

III. Directors' Updates: School Updates and Dashboard Discussion.  
(Alby/Martha/Sasha)

The Co-Directors highlighted:

- STEAMfest
- Hiring for next year
- Upcoming overnight trips
- Close reading work
- Upcoming UFT negotiations

IV. Leadership Update

Beverly recommended two strong candidates for K-2 Assistant Director, and we're interviewing both of them.

We continue to interview candidates for the 6-8 Assistant Director position.

Martha shared her plans with the staff, response has been supportive.

V. Finance Update

Sasha reviewed the March Financial Statement with the Board and answered questions.

VI. Executive Session (if necessary)

No executive session was held.

**Minutes of the Meeting of the Board of Trustees**  
**5-26-23**  
**9:30 am**  
**Bronx Community Charter School**

- I. Opening items:
  - a. Attendance: Gil Schmerler, Michael Akavan, Ariel Behr, Beverly Falk, Yasmin Morales, Daniel Osorio, Alby Ruiz, Sasha Wilson, Martha Andrews
  - b. Vote on Minutes: The minutes from April were approved.
  - c. Meeting called to order
- II. Public comments (2 minutes each): No members of the public were present.
- III. Directors' Updates: School Updates and Dashboard Discussion. (Alby/Martha/Sasha) Alby updated the Board on the successful trips to Washington, D.C. and Puerto Rico, as well as other 8th grade end-of-year activities. Martha updated the Board on literacy and assessment work.
- IV. Leadership Update: There is a very strong candidate for the Assistant Director K-2 position, and we have offered her the job and are waiting for her response. We continue to consider candidates for the Assistant Director 6-8 position.
- V. Finance Update: Sasha presented the April financials and answered questions. The school continues to be in strong financial shape in the current year.
- VI. School Contribution to Jeannine's son Naima: Sasha explained the rationale behind the school making a contribution to BxC alum Naima, son of Jeannine King who taught and led at BxC for 13 years and died recently. The Board unanimously voted to donate \$10,000 to support Naima.
- VII. Executive Session (if necessary): None held

**Minutes of the Meeting of the Board of Trustees**  
**6-9-23**  
**9:30 am**  
**Bronx Community Charter School**

I. Opening items:

a. Attendance: Beverly Falk, Ariel Behr, Gil Schmerler, Daniel Osorio, Michael Akavan, Zulema Guajardo, Yasmin Morales

School leadership: Alby Ruiz, Martha Andrews, Sasha Wilson, Kemi Williams

b. Vote on Minutes

The minutes from 5/26/23 were unanimously approved.

c. Meeting called to order

II. Public comments (2 minutes each)

No members of the public were present.

III. Directors' Updates: School Updates and Dashboard Discussion.  
(Alby/Martha/Sasha)

Alby and Martha shared about year-end culminations and invited the Board to attend them.

IV. Leadership Update

Alby and Sasha shared that the school has hired Dr. Alycia Rhinehart to be the Assistant Director for K-2.

V. Budget Presentation

Sasha and members of the Finance Committee presented the end-of-year budget and narrative for FY23, and the proposed budget for FY24, with five-year projections. The Finance Committee already met and approved the budget, and they presented it to the full Board for consideration.

VI. Executive Session (if necessary)

No executive session.

**Minutes of the Meeting of the Board of Trustees**  
**6-23-23**  
**9:30 am**  
**Bronx Community Charter School**

I. Opening items:

a. Attendance: Beverly Falk, Ariel Behr, Gil Schmerler, Daniel Osorio, Michael Akavan, Denise Cancel, Yasmin Morales

School leadership: Alby Ruiz, Martha Andrews, Sasha Wilson

b. Vote on Minutes

The minutes from 6/9/23 were unanimously approved.

c. Meeting called to order

II. Public comments (2 minutes each)

No members of the public were present.

III. Directors' Updates: School Updates and Dashboard Discussion.  
(Alby/Martha/Sasha)

Alby and Martha shared about year-end culminations.

IV. Leadership Update

The Board thanked Martha for her many years of service to BxC.

Alby and Sasha shared that the school has hired Shannon Ortiz-Wong as Assistant Director for 6-8.

V. Budget Approval

The Board voted unanimously to approve the budget for FY24.

VI. Calendar Approval

The Board unanimously approved the calendar proposed by school leadership and the UFT.

VII. Executive Session (if necessary)



No executive session.

**Minutes of the Meeting of the Board of Trustees**  
**7-28-23**  
**9:30 am**  
**Bronx Community Charter School**

I. Opening items:

a. Attendance: Beverly Falk, Gil Schmerler, Michael Akavan, Denise Cancel, Ariel Behr, Zulema Guajardo

School leadership: Alby Ruiz, Sasha Wilson

b. Vote on Minutes

The minutes from 6/23/23 were unanimously approved.

c. Meeting called to order

II. Public comments (2 minutes each)

No members of the public were present.

III. Directors' Updates:

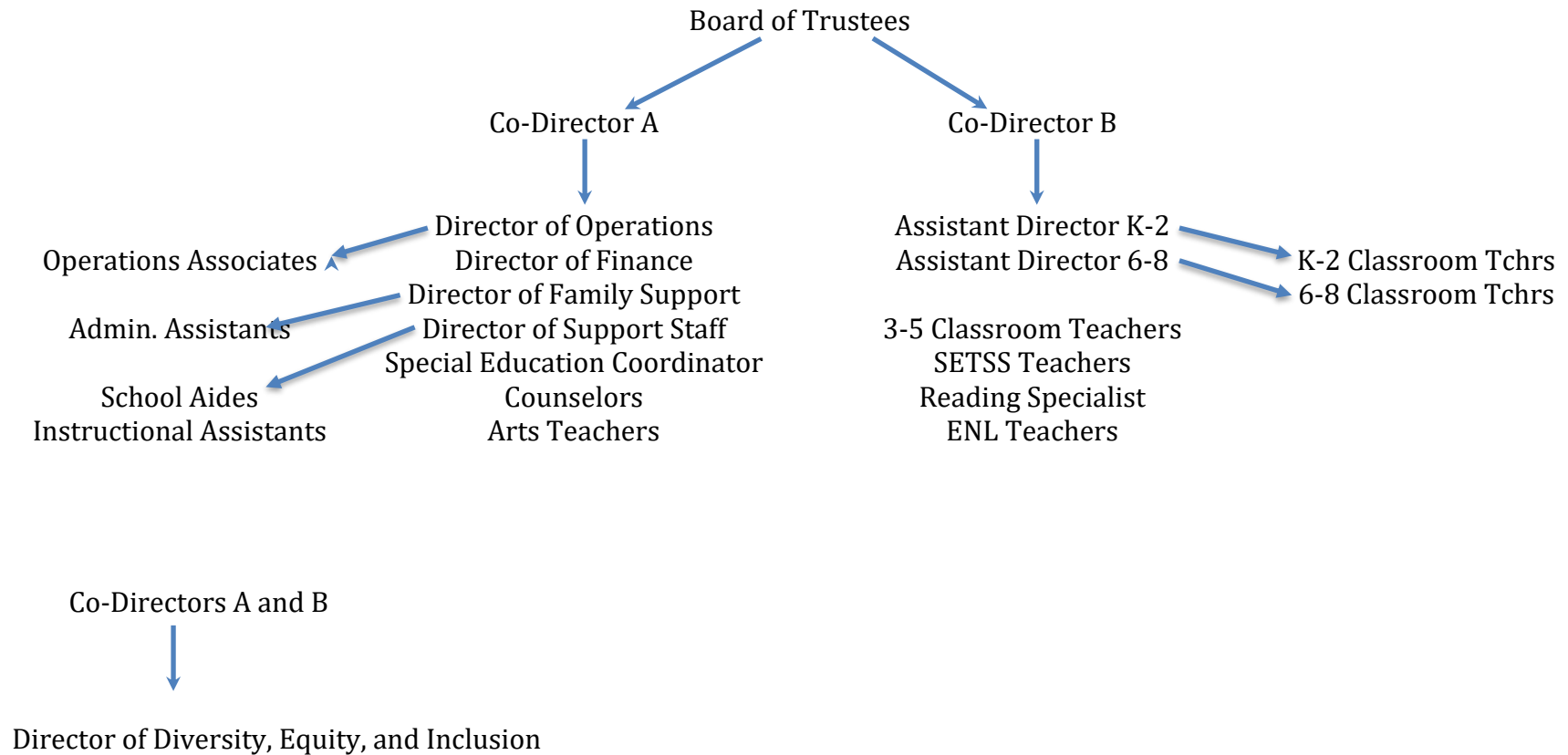
Alby and Sasha shared about the Summer Boost program, serving 174 BxC students.

Alby and Sasha updated the Board about contract negotiations with the UFT.

IV. Executive Session (if necessary)

No executive session.

# Bronx Community Charter School Organization Chart 2022-23



BxC not in session, DoE in session

DoE staff days: 187

[illegible]

[illegible]



40 France Street  
Norwalk CT, 06851  
NYS License # 12000278302

Phone: 718.441.6700  
Fax: 718.441.6701  
Email: ANR\_NY@yahoo.com

July 27<sup>th</sup>, 2023

Bronx Community Charter School  
3170 Webster Avenue  
Bronx NY 10457

Re: 3170 Webster Avenue, Bronx NY 10457

To Whom It May Concern:

Please be advised that Alarm N Response is the elected Fire Alarm Company currently servicing the above-mentioned address. The semi-annual test and inspect of the Fire alarm system was performed on July 27<sup>th</sup>, 2023. Below you will find a list of the equipment's that were tested/cleaned covering your facility.

Fire Alarm Panel -----	Normal Working Condition.
Remote Annunciator -----	Normal Working Condition.
The Manual Pull -----	Normal Working Condition.
Pull Smoke -----	Normal Working Condition.
Duct Detectors-----	Normal Working Condition.
Heat Detectors-----	Normal Working Condition.
Water Flows -----	Normal Working Condition.
Tampers -----	Normal Working Condition.
Damper Switches -----	Normal Working Condition.

In addition to testing the equipment's above, the smoke detector and duct detectors were also cleaned. If you should have any questions or concerns, please feel free to call our office on 718-441-6700.

Very truly yours,

Pete Mangano  
President

# Certificate of Occupancy

**CO Number: 220108675F**

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

<b>A.</b> <b>Borough:</b> Bronx <b>Address:</b> 3170 WEBSTER AVENUE <b>Building Identification Number (BIN):</b> 2124445	<b>Block Number:</b> 03357 <b>Lot Number(s):</b> 37  <b>Building Type:</b> New	<b>Certificate Type:</b> Final <b>Effective Date:</b> 08/19/2020
<b>This building is subject to this Building Code: 2008 Code</b>		
<i>For zoning lot metes &amp; bounds, please see BISWeb.</i>		
<b>B.</b> <b>Construction classification:</b> 1-B (2014/2008 Code) <b>Building Occupancy Group classification:</b> E (2014/2008 Code) <b>Multiple Dwelling Law Classification:</b> HAEB		
<b>No. of stories:</b> 4 <b>Height in feet:</b> 60 <b>No. of dwelling units:</b> 0		
<b>C.</b> <b>Fire Protection Equipment:</b> Standpipe system, Fire alarm system, Sprinkler system		
<b>D.</b> <b>Type and number of open spaces:</b> None associated with this filing.		
<b>E.</b> <b>This Certificate is issued with the following legal limitations:</b> Board of Standards and Appeals - Recording Info: 325-13-BZ		
<b>Borough Comments:</b> None		



Borough Commissioner



Commissioner

# Certificate of Occupancy

CO Number: 220108675F

Permissible Use and Occupancy						
All Building Code occupancy group designations below are 2008 designations.						
Floor From To	Maximum persons permitted	Live load lbs per sq. ft.	Building Code occupancy group	Dwelling or Rooming Units	Zoning use group	Description of use
CEL		100	B		6B	ELEVATOR LOBBY (INCIDENTAL USE)
CEL	31	100	S-2		6B	PARKING FOR 31 CARS (ACCESSORY TO BUSINESS)PARKING FOR 8 BICYCLES
CEL		100	B		6B	WATER METER ROOM, ELECTRICAL METER ROOM SERVICE FOYER (INCIDENTIAL USES)
SUB	5	OG	B		6F	ELEVATOR LOBBY, ELEVATOR MACHINE ROOM, UTILITY ROOM, FIRE PUMP ROOM, BUILDING MANAGEMENT OFFICE AND STORAGE ROOMS.
SUB	52	OG	B		6B	OFFICE
001	69	100	E		3A	SCHOOL
001	5	100	A-3			ELEVATOR LOBBY (ACCESSORY TO PHYSICAL CULTURE ESTABLISHMENT)
001 001		100	S-2		6F	PARKING RAMP (INCIDENTAL USE)
001 001 500		100	B		6B	OUTPATIENT CARE CENTER
002	300	100	A-3			PHYSICAL CULTURE ESTABLISHMENT (GYMNASIUM)
003	400	100	E		3	SCHOOL
004	400	100	E		3A	SCHOOL
ROF	400	100	E		3A	PLAYGROUND (ACCESSORY USE TO SCHOOL), ELEVATOR MACHINE ROOM.



Borough Commissioner



Commissioner

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## *Certificate of Occupancy*

**CO Number: 220108675F**

DEED RECORDED WITH CITY REGISTRAR UNDER CRFN#2010000141461. ZONING S I & II I RECORDED WITH CITY REGISTRAR UNDER CRFN# 2011000198927 & 2011000198929 RE SPECTIVELY. BSA APPROVAL FOR PHYSICAL HEALTH ESTABLISHMENT RECORDED UNDER B SA 325-13-BZ (CEQR #14-BSA-087X)

**END OF SECTION**

A handwritten signature in black ink, appearing to read "J. F. Attene", written over a horizontal line.

Borough Commissioner

A handwritten signature in black ink, appearing to read "Michael E. Llanos", written over a horizontal line.

Commissioner

**END OF DOCUMENT**

220108675/000 8/19/2020 1:02:10 PM