

Application: Bronx Charter School for Better Learning II

Amanda Santos - asantos@bronxbetterlearning.org
2020-2021 Annual Report

Entry 1 School Info and Cover Page

Completed Aug 2 2021

[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 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 2020-2021 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, 2021)** or you may not be assigned the correct tasks.

BASIC INFORMATION

a. SCHOOL NAME

(Select name from the drop down menu)

BRONX CHARTER SCHOOL FOR BETTER LEARNING II 321100861076

a1. Popular School Name

BBL 2

b. CHARTER AUTHORIZER (As of June 30th, 2021)

Please select the correct authorizer as of June 30, 2021 or you may not be assigned the correct tasks.

SUNY BOARD OF TRUSTEES

c. DISTRICT / CSD OF LOCATION

CSD #11 - BRONX

d. DATE OF INITIAL CHARTER

6/2014

e. DATE FIRST OPENED FOR INSTRUCTION

9/2015

h. SCHOOL WEB ADDRESS (URL)

www.bronxbetterlearning.org

i. TOTAL MAX APPROVED ENROLLMENT FOR THE 2020-2021 SCHOOL YEAR (exclude Pre-K program enrollment)

456

j. TOTAL STUDENT ENROLLMENT ON JUNE 30, 2021 (exclude Pre-K program enrollment)

455

k. GRADES SERVED IN SCHOOL YEAR 2020-2021 (exclude Pre-K program students)

Check all that apply

Grades Served

K, 1, 2, 3, 4, 5

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

No

FACILITIES INFORMATION

m. FACILITIES

Will the school maintain or operate multiple sites in 2021-2022?

No, just one site.

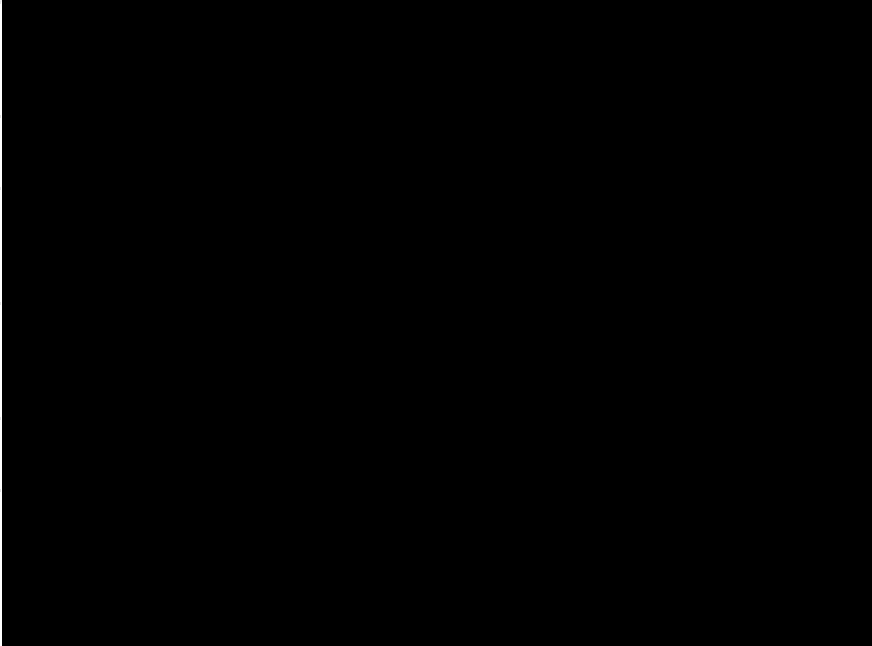
School Site 1 (Primary)

m1. SCHOOL SITES

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

	Physical Address	Phone Number	District/CSD	Grades to be Served at Site for coming year (K-5, 6-9, etc.)	Receives Rental Assistance for Which Grades (If yes, enter the appropriate grades. If no, enter No).
Site 1	2545 Gunther Avenue	718-655-6660 X2	NYC CSD 11	K-5	No

m1a. Please provide the contact information for Site 1.

	Name	Work Phone	Alternate Phone	Email Address
School Leader	Anne Clarke-Raysor			
Operational Leader	Nicole Tennant			
Compliance Contact	Anne Clarke-Raysor			
Complaint Contact	Anne Clarke-Raysor			
DASA Coordinator	Monique Green			
Phone Contact for After Hours Emergencies				

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

Co-located Space

m1c. Please list the terms of your current co-location.

	Date school will leave current co-location	Is school working with NYCDOE to expand into current space?	If so, list year expansion will occur.	Is school working with NYCDOE to move to separate space?	If so, list the proposed space and year planned for move	School at Full Capacity at Site
Site 1	N/A	No		No		Yes

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

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

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, 2021.

Site 1 Certificate of Occupancy (COO)

Site 1 Fire Inspection Report

CHARTER REVISIONS DURING THE 2020-2021 SCHOOL YEAR

n1. Were there any revisions to the school's charter during the 2020-2021 school year? (Please include approved or pending material and non-material charter revisions).

No

o. Has your school's Board of Trustee's approved a budget for the 2020-2021 FY?

Yes

ATTESTATIONS

p. Individual Primarily Responsible for Submitting the Annual Report.

Name	Amanda Santos-Olson
Position	Assistant Principal
Phone/Extension	718-655-6660
Email	asantos@bronxbetterlearning.org

p. 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 [NYS ED CSO Fingerprint Clearance Oct 2019 Memo](#). Click **YES to agree.**

Responses Selected:

Yes

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).

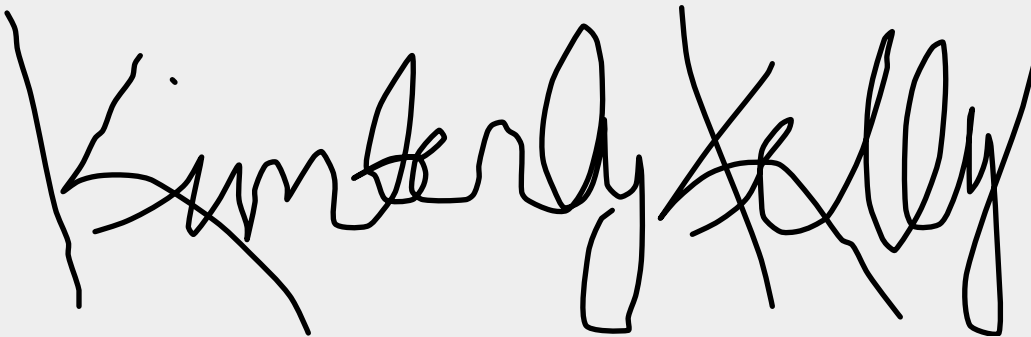
Responses Selected:

Yes

Signature, Head of Charter School

A handwritten signature in black ink on a light gray background. The signature is written in a cursive style and appears to read "Thomas Howard".

Signature, President of the Board of Trustees

A handwritten signature in black ink on a light gray background. The signature is written in a cursive style and appears to read "Kimberly Kelly".

Date

Aug 2 2021



Thank you.

Entry 3 Accountability Plan Progress Reports

Incomplete

Instructions

SUNY-Authorized Charter Schools ONLY

SUNY-authorized charter schools must download an Accountability Plan Progress Report template at [Accountability Plan Progress Report template](#). After completing, schools must upload the document into the SUNY Epicenter system by **August 16, 2021**.

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

Entry 4 - Audited Financial Statements

Incomplete

Required of ALL Charter Schools

ALL SUNY-authorized charter schools must upload the financial statements in .pdf format into the SUNY Epicenter system no later than **November 1, 2021**. SUNY CSI will forward to NYSED CSO.

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, 2021**. 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 protection are turned off.

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

Entry 4a - Audited Financial Report Template (SUNY)

Incomplete

Instructions - SUNY-Authorized Charter Schools ONLY

SUNY-authorized schools must download the Excel spreadsheet entitled "Audited Financial Report Template" at <http://www.newyorkcharters.org/fiscal/>. After completing, schools must upload the document into the SUNY Epicenter system by **November 1**.

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

Entry 4c - Additional Financial Documents

Incomplete Hidden from applicant

Instructions - Regents, NYCDOE and Buffalo BOE authorized schools must upload financial documents in this section **by November 1, 2021**. 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. CSP Agreed-Upon Procedure Report
4. Evidence of Required Escrow Account for each school^[1]
5. Corrective Action Plan for Audit Findings and Management Letter Recommendations

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

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

Entry 4d - Financial Services Contact Information

Incomplete Hidden from applicant

Instructions: Please enter the contact information for school staff, firms or other entities providing financial services to the education corporation **by November 1, 2021**.

Form for "Financial Services Contact Information"

1. School Based Fiscal Contact Information

	School Based Fiscal Contact Name	School Based Fiscal Contact Email	School Based Fiscal Contact Phone

2. Audit Firm Contact Information

	School Audit Contact Name	School Audit Contact Email	School Audit Contact Phone	Years Working With This Audit Firm

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 2021-2022 Budget

Completed Aug 2 2021

Instructions - Regents, NYCDOE, and Buffalo BOE authorized charter schools should upload a copy of the school's FY21 Budget using the 2021-2022 [Projected Annual Budget template](#) in the portal or from the Annual Report website **by November 1, 2021**.

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.

Instructions - SUNY authorized charter schools should download the [2021-2022 Budget and Quarterly Report Template](#) on the SUNY website or Epicenter and upload the completed template into the portal **by November 1, 2021**.

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

[BBL2 FY22-Budget-and-Quarterly-Report](#)

Filename: BBL2 FY22 Budget and Quarterly Report.xlsx **Size:** 521.2 kB

Entry 6 - Board of Trustees Disclosure of Financial Interest Form

Completed Aug 2 2021

Required of ALL Charter Schools by August 2

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 2020-2021 school year must complete a signed:

- Regents, NYCDOE, and Buffalo BOE Authorized Schools: [Disclosure of Financial Interest Form](#)
- SUNY- Authorized Charter Schools: [SUNY Trustee Financial Disclosure Form](#)

All completed forms must be collected and uploaded in .PDF format for each individual member. **If a trustee is not able or available to complete the form by the deadline, the education corporation is responsible for doing so on behalf of the trustee.** (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 Disclosure of Financial Interest Form, trustees must disclose information relevant to any of the schools served by the

governing education corporation. Note: Docusign is accepted.

[2021-SUNY-Financial-Disclosure-Form Dean Thomas](#)

Filename: 2021 SUNY Financial Disclosure Form zpY1J1G.pdf **Size:** 424.6 kB

[2021-SUNY-Financial-Disclosure-Form Jem Pagan](#)

Filename: 2021 SUNY Financial Disclosure Form VV2ohFt.pdf **Size:** 510.2 kB

[2021-SUNY-Financial-Disclosure-Form Marilyn Maye](#)

Filename: 2021 SUNY Financial Disclosure Form BiRz9oh.pdf **Size:** 443.0 kB

[2021-SUNY-Financial-Disclosure-Form Ariel Dobkin](#)

Filename: 2021 SUNY Financial Disclosure Form 5x40xlN.pdf **Size:** 274.7 kB

[2021-SUNY-Financial-Disclosure-Form Marvin Waldman](#)

Filename: 2021 SUNY Financial Disclosure Form DoZrNwg.pdf **Size:** 562.4 kB

[2021-SUNY-Financial-Disclosure-Form Marlon Henry](#)

Filename: 2021 SUNY Financial Disclosure Form uD4KMtd.pdf **Size:** 532.3 kB

[2021-SUNY-Financial-Disclosure-Form Neal Myerberg](#)

Filename: 2021 SUNY Financial Disclosure Form e9t57Jf.pdf **Size:** 676.0 kB

[2021-SUNY-Financial-Disclosure-Form Victor Zimmerman](#)

Filename: 2021 SUNY Financial Disclosure Form vfkj1Vh.pdf **Size:** 462.8 kB

[2021-SUNY-Financial-Disclosure-Form-Kim Kelly](#)

Filename: 2021 SUNY Financial Disclosure Form 3zz43kf.pdf **Size:** 280.0 kB

[2021-SUNY-Financial-Disclosure-Form William Bernhardt](#)

Filename: 2021 SUNY Financial Disclosure Form pVFrkin.pdf **Size:** 399.8 kB

Entry 7 BOT Membership Table

Completed Aug 2 2021

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.

1. 2020-2021 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 Terms Served	Start Date of Current Term (MM/DD/YYYY)	End Date of Current Term (MM/DD/YYYY)	Board Meetings Attended During 2020-2021
1	William Bernhardt		Secretary	Teacher Employment, Complaint, Education	Yes	6	07/01/2017	06/30/2020	8
2	Dean Thomas		Trustee/Member	Policy/Governance, Fundraising, Audit	Yes	1	7/1/2017	6/30/2020	5 or less
3	Marilyn Maye		Treasurer	Finance, Audit, Education, Strategic	Yes	6	7/1/2017	6/30/2020	10

				Planning , Teacher Employ ment					
4	Neal Myerber g		Trustee/ Member	Fundrais ing, Strategi c Planning	Yes	2	7/1/201 8	6/30/20 21	9
5	Victor Zimmer man		Trustee/ Member	Complai nt, Fundrais ing, Develop ment, Finance, Audit	Yes	2	7/1/201 8	6/30/20 21	7
6	Jem Pagan		Trustee/ Member	Fundrais ing	Yes	1	7/1/201 8	6/30/20 21	5 or less
7	Marlon Henry		Parent Rep	Complai nt, Teacher Employ ment, Educati on	Yes	1	7/1/201 6	6/30/20 22	9
8	Kimberl y Kelly		Chair	Complai nt, Policy and Governa nce, Strategi c Planning , Finance, Audit, Teacher Employ	Yes	6	7/1/201 6	6/30/20 22	10

			ment						
9	Ariel Dobkin		Trustee/ Member		Yes		6/1/2021	5/30/2028	5 or less

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

Yes

1b. Current Board Member Information

	Trustee Name	Trustee Email Address	Position on the Board	Committee Affiliations	Voting Member Per By-Laws (Y/N)	Number of Terms Served	Start Date of Current Term (MM/DD/YYYY)	End Date of Current Term (MM/DD/YYYY)	Board Meetings Attended During 2020-2021
10	Marvin Waldman		Vice Chair	Fundraising/Development, Policy/Governance, Strategic Planning	Yes	6	7/1/2016	6/30/2022	9
11									
12									
13									
14									
15									

1c. Are there more than 15 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, 2021	12
b.Total Number of Members Added During 2020-2021	3
c. Total Number of Members who Departed during 2020-2021	0
d.Total Number of members, as set in Bylaws, Resolution or Minutes	13

3. Number of Board meetings held during 2020-2021

11

4. Number of Board meetings scheduled for 2021-2022

11

Thank you.

Entry 8 Board Meeting Minutes

Incomplete Hidden from applicant

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

Schools must upload a complete set of monthly board meeting minutes (July 2020-June 2021), which should match the number of meetings held during the 2020-2021 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 2, 2021.

Entry 9 Enrollment & Retention

Completed Aug 2 2021

Instructions for submitting Enrollment and Retention Efforts

ALL charter schools must complete this section. Describe the good faith efforts the charter school has made in 2020-2021 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 2021-2022.

Entry 9 Enrollment and Retention of Special Populations

Instructions for Reporting Enrollment and Retention Strategies

Describe the efforts the charter school has made in 2020-2021 toward meeting targets to attract and retain enrollment of students with disabilities, English language learners, and students who are economically disadvantaged. In addition, describe the school's plans for meeting or making progress toward meeting its enrollment and retention targets in 2021-2022.

Recruitment/Attraction Efforts Toward Meeting Targets

	Describe Recruitment Efforts in 2020-2021	Describe Recruitment Plans in 2021-2022
Economically Disadvantaged	We continued our initiative by having virtual information sessions for local daycare centers and preschools, whose population is predominantly economically disadvantaged, to establish and maintain a relationship with the parents and	We will continue our recruitment outreach plan, as done this year. Additionally, we expanded our recruitment team thus expanding our outreach to new neighborhoods. Furthermore, we will partner with afterschool programs that have free or reduced rates to

	<p>staff of those centers and expanded the community's awareness of our school.</p>	<p>continue our engagement with the local community and encourage new families from economically disadvantaged households to apply.</p>
<p>English Language Learners</p>	<p>We continued our recruitment of ELL students by:</p> <ul style="list-style-type: none"> -hosting virtual information sessions in community centers, churches, and UPKs in targeted neighborhoods in the Bronx -distributing via email flyers to local businesses and apartment houses -running print advertisements of our school in local publications in multiple languages -running a social media campaign, using various social media platforms, in multiple languages, to expand the community's awareness of our school <p>We also provided our application in Spanish, which is the alternative language of the community.</p>	<p>We will continue our recruitment outreach plan, as done this year. Additionally, we have expanded our recruitment committee to include more multilingual members to help expand our outreach and encourage more English Language Learners and Multilingual families to apply to our school.</p>
	<p>We make a clear statement in all communications sent to families that all students are encouraged to apply for the enrollment lottery, including students currently on or being evaluated for IEPs. During our outreach, we explain to potential parents the systems we have in place to guarantee their child is going to receive the</p>	<p>We will continue our recruitment outreach plan, as done this year. Additionally, we will partner with the Committee on Special Education to inform current and prospective families of students with disabilities about the services we offer that meet the needs of all students. We will continue to communicate that our school is</p>

Students with Disabilities	full services required by their IEPs. This includes, but is not limited to, learning specialists, outside providers for speech and occupational therapy, and small group instruction. We also offer opportunities for potential parents to speak with our Director of Support Services to provide an understanding of how services will be provided for their student.	an inclusive environment that meets the needs of all our students, including those with Individual Education Plans and we welcome students with many types of learning needs. Finally, our instruction remains rooted in the philosophy that all students already come with everything they need in order to learn and this message continues to be spread in our communication with prospective parents of students with disabilities.
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Retention Efforts Toward Meeting Targets

	Describe Retention Efforts in 2020-2021	Describe Retention Plans in 2021-2022
Economically Disadvantaged	We offered a comprehensive Student Support program, which is staffed to provide services for the needs of our student population (e.g. guidance counselors, behavior consultants). We maintained a small-school environment with a "warm/strict school culture that offers students explicit instruction in positive character development, and clear and consistent behavioral expectations. We maintained frequent communication with parents about their child's development.	Our retention rate of economically disadvantaged students continues to remain in good standing and therefore we will continue our retention efforts as done this year.
	We have appointed our RTI Coordinator as our ELL teacher to ensure that the needs of all ELL students are	

English Language Learners	<p>met. We ensured the academic needs of ELL students are met with support from our Academic Leaders and ELL teacher. We ensured that in addition to ELL requirements, ELL students received adequate academic support from their classroom teachers. We continued to provide parents/guardians of ELL students avenues to provide feedback and express concerns through our conferences and Annual Parent Survey.</p>	<p>Our retention rate of ELL students continues to remain in good standing and therefore we will continue our retention efforts, as done this year.</p>
Students with Disabilities	<p>Our school continues to develop strategies to meet the needs of its special education students. The guidance department has expanded in order to provide social and emotional support to students with behavioral challenges. In addition, we continue to partner with the community agencies that provide related services to our students. This school continued to engage parents in understanding their student's IEPs and advocate on their behalf. IEP meetings were held virtually on a yearly basis and we continued to meet the needs of all students with IEPs.</p>	<p>Our retention rate of students with disabilities continues to remain in good standing and therefore we will continue our retention efforts, as done this year.</p>

Entry 10 - Teacher and Administrator Attrition

Completed Aug 2 2021

Form for "Entry 10 - Teacher and Administrator

Attrition" Revised to Employee Fingerprint Requirements Attestation

A. TEACH System - Employee Clearance

Charter schools must ensure that all prospective employees^[1] receive clearance through [the NYSED Office of School Personnel Review and Accountability](#) (OSPRA) prior to employment. **This includes paraprofessionals and other school personnel that 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] Employees that 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.p12.nysed.gov/psc/aboutcharterschools/lawsandregs/EmployeeFingerprintOct19.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

Charter schools are **strongly discouraged** from using the emergency conditional clearance provisions for prospective employees. This is because the school must simultaneously 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

<http://www.p12.nysed.gov/psc/aboutcharterschools/lawsandregs/EmployeeFingerprintOct19.pdf>.

Attestation

Responses Selected:

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

Entry 11 Percent of Uncertified Teachers

In Progress Last edited: Aug 2 2021 Hidden from applicant

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

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, 2021)	
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2021)	
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2021)	
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2021)	
Total Category A: 5 or 30% whichever is less	0

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

	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, 2021)	
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2021)	
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2021)	
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2021)	
Total Category B: not to exceed 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, 2021)	
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2021)	
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2021)	
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2021)	
Total Category C: not to exceed 5	0

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	

CATEGORY E: TOTAL FTE COUNT OF CERTIFIED TEACHERS

	FTE Count
Total Category E	

CATEGORY F: TOTAL FTE COUNT OF ALL TEACHERS

Please do not include paraprofessionals, such as teacher aides.

	FTE Count
Total Category F	



Thank you.

Entry 12 Organization Chart

Incomplete Hidden from applicant

[Instructions](#)

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

Upload the 2020-2021 **Organization Chart**. The organization chart should include position titles and reporting relationships. Employee names should not appear on the chart

Entry 13 School Calendar

Incomplete

[Instructions for submitting School Calendar](#)

Required of ALL Charter Schools

Given these uncertain and changing times, charter schools may or may not have a school calendar ready to upload by the submission deadline this year of August 2, 2021. If the charter school has a tentative calendar based on available information and guidance at the time, please submit with the August 2nd submission. Charter schools will be able to upload an updated school calendar into the portal at any time but no later than **September 15, 2021**.

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 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.

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

Entry 14 Links to Critical Documents on School Website

Completed Aug 2 2021

Instructions

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

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. Most recently filed Annual Report (i.e., 2019-2020 Annual Report);
2. Most recent board meeting notice, documents to be discussed at the meeting (if any), and webcast of Board meetings (if held virtually per Governor's Executive Order);
3. Link to New York State School Report Card;
4. Lottery Notice announcing date of lottery;
5. Authorizer-approved DASA Policy;
6. District-wide safety plan and Authorizer-approved Discipline Policy (as per August 29, 2019 [Emergency Response Plan Memo](#));
7. Authorizer-approved FOIL Policy; and
8. Subject matter list of FOIL records.
9. Link to School Reopening Plan

Form for Entry 14 Links to Critical Documents on School Website

School Name: Bronx Charter School for Better Learning II

Required of ALL Charter Schools noting that SUNY-authorized charter schools are not required to submit item 5: Authorizer-approved DASA 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:

	Link to Documents
1. Most Recent Annual Report (i.e., 2019-20)	https://www.bronxbetterlearning.org/apps/pages/index.jsp?uREC_ID=756048&type=d&pREC_ID=1604267
2. Most recent board meeting notice, documents to be discussed at the meeting (if any)	https://www.bronxbetterlearning.org/apps/pages/index.jsp?uREC_ID=756204&type=d&pREC_ID=1163289
2a. Webcast of Board Meetings (per Governor's Executive Order)	https://www.bronxbetterlearning.org/apps/pages/index.jsp?uREC_ID=756204&type=d&pREC_ID=1163289
3. Link to NYS School Report Card	https://www.bronxbetterlearning.org/apps/pages/index.jsp?uREC_ID=772803&type=d&pREC_ID=1987851

4. Lottery Notice announcing date of lottery	https://www.bronxbetterlearning.org/apps/pages/index.jsp? uREC_ID=756285&type=d&pREC_ID=1163316
5. Authorizer-approved DASA Policy (For Regents, NYCDOE, and Buffalo BOE Authorized Charter Schools ONLY);	
6. District-wide Safety Plan	https://www.bronxbetterlearning.org/apps/pages/index.jsp? uREC_ID=756048&type=d&pREC_ID=1991085
6a. Authorizer-Approved Discipline Policy (as per August 29, 2019 Emergency Response Plan Memo)	https://www.bronxbetterlearning.org/apps/pages/index.jsp? uREC_ID=756166&type=d&pREC_ID=1176251
7. Authorizer-Approved FOIL Policy	https://www.bronxbetterlearning.org/apps/pages/index.jsp? uREC_ID=756048&type=d&pREC_ID=1987876
8. Subject matter list of FOIL records	https://www.bronxbetterlearning.org/apps/pages/index.jsp? uREC_ID=756048&type=d&pREC_ID=1987876

Thank you.



Entry 15 Staff Roster

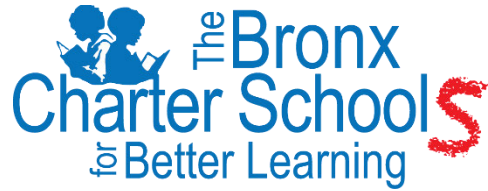
Incomplete Hidden from applicant

INSTRUCTIONS

Required of Regents-Authorized Charter Schools ONLY

Please click on [the MS Excel Staff Roster Template](#) and provide the following information for ANY and ALL instructional and non-instructional employees.

- Full name for any and all employees
- TEACH IDs for any and all employees
- Using the drop down menu, select a role/position (or the best fit) for each employee in the charter school. (Please provide additional information to the Notes Section of the Staff Roster Template as necessary)
- Date of hire and employment start dates
- Number of years each employee has had in their respective professions
- Number of years each employee has had in their current role in the charter school
- Using the drop down menu, select the correct explanation as to why a teacher is teaching outside of their certification area.



**The Bronx Charter School for Better
Learning 2**

**2020-21 ACCOUNTABILITY PLAN
PROGRESS REPORT**

Submitted to the SUNY Charter Schools Institute on:

August 9, 2021

By Dr. Thomas Howard, Jr.

2545 Gunther Avenue, 3rd Floor
Bronx, NY 10469

(718) 655-6660 X2

www.bronxbetterlearning.org

2020 21 ACCOUNTABILITY PLAN PROGRESS REPORT

Dr. Thomas Howard, Jr., Executive Director, and Dr. Amanda Santos-Olson, Assistant Principal, prepared this 2020-21 Accountability Progress Report on behalf of the school's board of trustees:

Trustee's Name	Board Position	
	Office (e.g. chair, treasurer, secretary)	committees (e.g. finance, executive)
Kimberly Kelly	Chair	Complaint Review Policy/Governance Committee, Strategic Planning Committee, Finance/Audit Committee, Teacher Employment Committee
Marvin Waldman	Vice Chair	Fundraising/Development Committee, Policy/Governance Committee, Strategic Planning Committee, Education Committee
Marilyn Maye	Treasurer	Finance/Audit Committee, Strategic Planning Committee, Teacher Employment Committee, Education Committee
William Bernhardt	Secretary	Complaint Committee, Teacher Employment Committee, Education Committee
Victor Zimmerman	Trustee/Member	Complaint Review Committee, Fundraising/Development Committee, Finance/Audit Committee
Dean Thomas	Trustee/Member	Policy/Governance Committee, Fundraising Committee, Finance/Audit Committee
Neal Myerberg	Trustee/Member	Fundraising/Development Committee, Strategic Planning Committee
Jem Pagan	Trustee/Member	Fundraising/Development Committee
Ariel Dobkin	Trustee/Member	TBD in August 2021
Marlon Henry	Parent Representative	Complaint Review Committee, Teacher Employment Committee, Education Committee
Syrion Jack	Trustee/Member	TBD in August 2021
Gregory Kimble	Trustee/Member	TBD in August 2021

Dr. Thomas Howard, Jr. has served as the Executive Director since March, 2020.

SCHOOL OVERVIEW

The Board of Trustees of the State University of New York approved the application for the Bronx Charter School for Better Learning 2 (BBL 2) on June 4, 2014. BBL 2 opened in the fall of 2015 with an enrollment of 75 students in Kindergarten. For the 2016-17 school year, BBL 2 added a 1st grade, increasing its enrollment to 150 students. BBL 2 continued to add one grade (2nd through 5th) with 75 students each year since and we had our first graduating class in 2021! At full capacity, we have an enrollment of 450 students. As of September 2015, the Bronx Charter School for Better Learning Educational Corporation (Board of Trustees) governs both charters, i.e., Bronx Better Learning 1 (BBL 1) and BBL 2.

Prior to the first year of operation, BBL 2 reached a shared space agreement with the New York City Department of Education, through which BBL 2, the school, received permission to co-locate on the JHS 144 Michelangelo campus, sharing space with two public middle schools: JHS 144 and Pelham Gardens. BBL 2 is located at 2545 Gunther Avenue, on the 3rd floor, in CSD 11, approximately two miles from BBL 1. The BBL 2 campus will accommodate its growth up to full enrollment. Its new Kindergarten classes were situated there in 2015-2016, and 1st grade classes were added for the 2016-2017 school year. Beginning September 2015, BBL 2 occupied a total of 16 full or half size classrooms. For the 2016-2017 school year, BBL 2 occupied a total of 17 full or half size classrooms, in the 2017-2018 school year, we occupied 19 full or half size classrooms, and in the 2018-2019 school year, BBL 2 occupied a total of 22 full or half size classrooms. In the 2019-2020 school year, BBL 2 occupied a total of 25 full or half size classrooms. In 2020-2021, BBL 2 occupied all rooms on the 3rd floor of the building except for one full classroom (which remained as a Pelham Gardens classroom space) and a shared office space, as well as one classroom on the 2nd floor. In 2021-2022, with BBL 2 at full capacity, we will receive one additional office space on the 3rd floor.

The mission of The Bronx Charter School for Better Learning 2 is as follows:

The Bronx Charter School for Better Learning provides its students with a solid foundation for academic success, through achievement that exceeds citywide averages and meets or exceeds New York State standards and national norms in all curriculum areas tested, especially in mathematics and language arts. Our teaching constantly adjusts to the needs of our students, leading to independence, autonomy, responsibility and a sustained love of learning, all of which contribute directly to high academic achievement.

To fulfill its mission, the school's teachers endeavor to practice *the Subordination of Teaching to Learning*, an instructional approach that does not dominate learning, but rather is guided by it. Implementing the approach involves: getting students actively and mentally engaged in lessons; assisting students to go beyond rote memorization, wherever the subject matter allows, and to

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develop criteria for understanding; recognizing every child's high intellectual capacity and, thereby, welcoming errors in students' work as guides to help them harness that capacity; promoting students' use of what they know to master new content; and encouraging student initiative and self-sufficiency.

The Bronx Charter School for Better Learning 2:

- is not test-prep driven; as noted, the instructional approach is constructivist: we know children "construct" their knowledge, understanding and skills, so our teaching is guided by their learning and does not dominate it;
- does not have extended school days;
- does not incorporate an extended school year;
- backfills at all grade levels; and
- serves all students, including those eligible for free and reduced lunch, eligible for special education services and/or eligible for support as English Language Learners (ELL).

ENROLLMENT SUMMARY

The enrollment numbers below were those provided by BBL 2 to the state for BEDS day in October, 2020.

School Enrollment by Grade Level and School Year														
School Year	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
2016-17	78	72												150
2017-18	73	76	76											225
2018-19	74	72	78	75										299
2019-20	74	76	72	77	72									371
2020-21	70	77	79	75	78	78								457

GOAL 1: ENGLISH LANGUAGE ARTS

ELEMENTARY AND MIDDLE ENGLISH LANGUAGE ARTS

Goal 1: English Language Arts

Students will become proficient readers and writers of the English language.

BACKGROUND

The Bronx Charter School for Better Learning 2 (BBL 2) maintains a focus on four priorities: 1) Instructional Rigor, to ensure that every student receives an instructional program that is rigorous and enriching; 2) Data-Based Decision Making, to ensure that all instructional decisions are based on student performance; 3) Meeting Individual Student Needs, to ensure that the instructional program regularly adapts to meet the needs of each student; 4) Student Empowerment, to ensure that through an instructional program that emphasizes engagement, effort and efficacy, all students sustain a personal sense of their own innate abilities.

During the 2020-21 school year, BBL 2 maintained its strong commitment, as a replication of Bronx Better Learning 1 (BBL 1), to ensure a quality ELA program for all its students, through the delivery of a comprehensive and challenging instructional program that is aligned with the New York State Learning Standards by:

- Continuing to analyze the effectiveness of the implementation of our 3rd, 4th, and 5th grade ELA curriculum to ensure rigorous instructional delivery, alignment with the State's Learning Standards, and to continue to transition towards a theme-based instructional program;
- Emphasizing the consistent application of Bronx Better Learning's pedagogical approach, the *Subordination of Teaching to Learning*;
- Incorporating as part of its reading foundation the use of Reader's Workshop and Writer's Workshop throughout the school;
- Closely monitoring each student's progress through the use of regularly scheduled interim assessments and the scheduling of a monthly "Data Day";
- Providing supplemental support to students identified as not progressing as expected;
- Appointing high performing teachers to the position of Academic Leader assigned to further support teacher development at each grade level or subject area;
- Providing professional development through our in-house professional development specialists to both teachers and assistants to enhance each person's readiness to support the needs of all of our students;
- Utilizing writing rubrics that are aligned with the State's Learning Standards; and
- Providing feedback to teachers and assistants on their instructional approach through increasing the frequency of classroom observations and "walkthroughs" (which during remote learning were Zoom visits) by administration.

BBL 2 began the 2020-2021 school year providing remote instruction to all students. Schedules were arranged on a cohort model to prepare for hybrid instruction in October. All students were assigned to either the Blue or Gold cohort. After a 5-week hybrid instructional model, BBL 2 went fully remote in November (as was decided by the BBL Board of Trustees for both BBL 1 and BBL 2). Throughout these changes in instructional delivery, our English Language Arts goal remained essentially unchanged. Families became part of our instructional team, directly or indirectly, as students navigated the rigorous demands of the ELA curriculum while learning

2020 21 ACCOUNTABILITY PLAN PROGRESS REPORT

from home. Teachers revised instructional plans weekly to reflect their progress within the curriculum. Those plans addressed three general categories of instructional interventions during the fully remote learning periods:

- 1) Interactive Instruction: Regularly scheduled, synchronous learning via various videoconferencing systems and online chats, directly between students and teachers, in both large and small groups.
- 2) Assignments Using Established Interactive Learning Systems and Apps: These resources included a wide range of programs and systems that supported learning and practice, often including adaptive responses to students' performance, with built-in mechanisms to track student participation times and progress, along with the capability to report on that information.
- 3) Posted Assignments: Daily asynchronous learning through teacher prepared written assignments, worksheets, writing prompts, website visits, and special projects.

METHOD

The school administered the ELA STAR assessment monthly to grades 3, 4, and 5 during the 2020-2021 school year. This computer based, adaptive assessment provides insight to how our students are growing in each of the ELA standards. We used the STAR to evaluate student achievement, make adjustments in our instruction, and make determinations for further academic support for any individual student.

During 2020-21, the school(s) primarily used the following exam to assess student growth and achievement in ELA: STAR

RESULTS AND EVALUATION

The table below summarizes the performance of our 3rd, 4th and 5th grades on the 2020-2021 ELA STAR assessments.

Measure	Subgroup	Target	Tested	Results	Met?
Measure 1: Each year, the school's median growth percentile of all 3 rd through 5 th grade students will be greater than 50. Student growth is the difference between the beginning of year score and the end of year score.	All students	50	227	53	Yes
Measure 2: Each year, the school's median growth percentile of all 3 rd through 5 th grade students whose achievement did not meet or exceed the scale score proficiency equivalent in the fall will meet or exceed 55 in the spring administration.	Low initial achievers	55	118	63	Yes

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Measure 3: Each year, the median growth percentile of 3 rd through 5 th grade students with disabilities at the school will be equal to or greater than the median growth of 3 rd through 5 th grade general education students at the school.	Students with disabilities ¹	53	19	71	Yes
Measure 4: Each year, 75% of 3 rd through 5 th grade students enrolled in at least their second year at the school will meet or exceed the scale score proficiency equivalent according to the STAR proficiency scores. ²	2+ students	75%	203	59%	No

As summarized in the table above, BBL 2 met growth measures in ELA in 3 out of the 4 categories. Of the 227 students who were tested, 53% met BBL 2’s growth percentile target. Of the 19 students with disabilities, approximately 13 students met proficiency expectations. Of the 118 low achieving students, approximately 74 students met the proficiency goal. 59% of the students enrolled in BBL 2 for 2 or more years met or exceeded the scale score proficiency goal on the STAR assessment.

ADDITIONAL CONTEXT AND EVIDENCE

The models of instruction we used during this pandemic year, hybrid and fully remote, presented myriad challenges to student learning in general and to our pedagogy specifically. Our teachers made herculean efforts in terms of outreach to parents to ensure that each student took the monthly administration of the STAR assessment and that each child completed it independently. Our Guidance staff worked with students and their families to address issues of test anxiety as well as distractions in the home that made the test environment less than optimal. With each new challenge presented to the authenticity of the assessment results, our instructional staff, guidance staff and professional development staff met to discuss and implement solutions. For these reasons, we are confident that the results reported here are an accurate reflection of the academic growth of our students.

SUMMARY OF THE ELEMENTARY AND MIDDLE ENGLISH LANGUAGE ARTS GOAL

Our English Language Arts Goal is for all students to become proficient readers and writers of the English Language. Our data shows that among all students, including those most at-risk, we have achieved that goal. As shown above, our yearly assessments demonstrate that our students continue to improve in English Language Arts. Still, we remain committed to providing

¹ Schools may elect to report the aggregated data for a different subpopulation of students if the total tested number of students with disabilities is 5 or fewer, or if the school’s mission aligns to serving a different specific subpopulation. For schools that choose a different subpopulation (e.g. English language learners, students experiencing housing insecurity, etc.), please explain the rationale in the narrative section

² <https://www.nwea.org/content/uploads/2020/02/NY-MAP-Growth-Linking-Study-Report-2020-07-22.pdf>.

a rigorous, high-quality education that promotes independence, autonomy and success, even amidst the COVID-19 pandemic. To that end, below is our action plan for continued success.

ACTION PLAN

As highlighted in our action plan, below, we continue to closely review and enhance our newly revamped ELA curriculum, along with several ancillary actions that have proven successful.

The BBL Board of Trustees affirms its commitment to ensure the continued improvement of student performance in ELA, including working with the Executive Director to provide all needed resources.

As we prepare for another year of unknowns in terms our instructional delivery, we have already planned and initiated the following steps, in order further to boost student achievement.

1. In 2019-2020, our ELA Curriculum Committee, composed of experienced ELA teachers, professional development specialists and administration, streamlined and further improved our ELA program. The committee integrated the reading, writing, and Words in Color ELA curriculums (K-5), aligned the K-5 ELA curriculums with social studies/science curriculums, and created and organized resources for teachers. In addition to the ELA Curriculum Coordinator (position created in 2019-2020), we have added a professional development specialist with a focus on the lower grades to provide support in ELA at all levels. Moreover, these two positions will continue to support the integration of the social studies and ELA curriculum, train teachers to execute our integrated curriculum in a way that aligns with our pedagogy, the Subordination of Teaching to Learning, and further align the K-2 curriculum with the 3-5 curriculum.
2. Our Bronx Humanities Committee for Better Learning will continue its work bringing to the fore, conversations around social injustice issues through the lens of the humanities, looking at culture, philosophy, history, and community. The committee has delegates from both schools, including management, professional development, teachers, teacher assistants, and guidance staff. That structure provides a range of voices to inform and respond positively to the moment and drive curriculum decisions that will have a direct impact on our students' engagement with literacy and social studies.
3. BBL consistently and constantly seeks to increase the rigor of the content and academic challenges presented to students. By raising the level of vocabulary students are exposed to and expected to use, their writing and reading comprehension is improved. Our instructional staff will continue to plan and integrate the reading, writing, and Words in Color ELA curricula (K-5), which in turn will provide a comprehensive, broader perspective for teaching and learning and a cohesive literacy program. Students will be able to analyze high-level texts and incorporate such writing mechanics in their own writing.

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4. We will continue to incorporate daily reading times in our schedule. We will continue to enhance reading comprehension by focusing on our Growing Great Readers Program to foster a joy for reading. We will allocate time in our daily schedule for that program. In addition to our Growing Great Readers Program, the teachers will allot time in their ELA instruction for guided reading groups. That adjustment will allow teachers to work with students according to their specific reading levels, and an opportunity to focus on targeted skills to aid in increasing reading comprehension.
5. Instructional Rigor. We will continue to maintain:
 1. A high level of administrative support: The Principal has an especially strong background in ELA. She will continue to make frequent classroom visits to ensure instructional rigor and continuity in the instructional program across the school. She will review weekly lesson plans and provide targeted feedback during “walkthroughs,” as well as during grade level meetings.
 2. Assistant Principal: The Assistant Principal will support the Principal in her efforts to ensure instructional rigor and the continuity of our ELA program.
6. Continued Increased Adult supervision: We will continue to provide small group instruction as part of our pedagogy. We will have co teachers in ELA in 3rd, 4th and 5th grades. That level of staffing will further improve the student to adult ratio and will allow the teacher to create smaller groups during instruction and more individualized instruction.
7. Data-Driven Decision Making: Monthly reviews of running records will take place during our Data Day time allotment to ensure that students are making substantial growth throughout the school year.
8. Student Support: Students who are “at-risk” will be identified early in the school year to ensure that they receive the support services needed.
 1. Special education instructional options: Students who are identified as needing special education services will continue to receive those services throughout the school day, including integrated co-teaching (ICT) and Special Education Teacher Support Services (SETTS).
 2. English Language Learners: We will ensure that students who are identified as English language learners receive an effective delivery of instruction that meets their needs, in full accord with our charter.
 3. Academic support: The scheduling of academic support, both during and after school hours, will be reviewed and expanded as needed to better meet the needs of underperforming students.
9. Professional Development: The ELA professional development staff will continue to work with teachers and classroom assistants to provide the highest quality of instruction

through professional development sessions during lunch and after school hours, along with in-class support.

10. Implementation of a new assessment platform: NWEA. After reviewing the offerings of NWEA in terms of questions available, analysis (item and growth over time), and alignment with our Student Information System, we believe we will be able to better support our students' academic growth over time.
11. Expanded Parent Partnerships:
 1. Parent Resource Center: We will continue to maintain our Parent Resource Center. Located on our website, this webpage provides parents with information and resources for all school topics. Including, technology trainings, training in our pedagogy, videos for supporting their children in academics and emotional learning, as well lists of community resources. We will continue to update the Parent Resource Center every quarter with pertinent information.
 2. Parent Seminars: Given extensive positive feedback on the two cycles of Parent Seminars conducted in the spring 2021, we will continue to host such seminars on topics that will include training in our pedagogy, the middle school application process, and social and emotional well-being of our students.
12. Finally, our expanded Technology Committee is determined to work with administration, Professional Development, and our Academic Leaders to ensure tech equity. We have significantly increased our technology capability given that technology is now a cornerstone of education during these unprecedented times. The Technology Committee has taken the following steps to boost student achievement, especially during remote instruction:
 1. Provided each student in grades 3-5 with a Google Classroom account and each student in grades PreK-2 with a SeeSaw account.
 2. Collaborated with our Professional Development team to create online versions of our curriculum tools and documents, including Words in Color Charts and Primers.
 3. Distributed iPads to all students who requested a device and provided Wifi for students without internet access.
 4. Augmented our online subscriptions to ensure engagement with a multitude of online resources for literacy, vocabulary development, reading comprehension, and writing skills.
 5. Hosted numerous training sessions for both parents and staff to ensure everyone is ready to engage with the technology platforms used by BBL.

GOAL 2: MATHEMATICS

ELEMENTARY AND MIDDLE MATHEMATICS

Goal 2: Mathematics

Students will demonstrate competency in the understanding and application of mathematical computation and problem solving.

BACKGROUND

BBL 2 maintains a focus on four priorities: 1) Instructional Rigor, to ensure that every student receives an instructional program that is rigorous and enriching; 2) Data Based Decision Making, to ensure that all instructional decisions are based on student performance; 3) Meeting Individual Student Needs, to ensure that the instructional program regularly adapts to meet the needs of each student; 4) Student Empowerment, to ensure that through an instructional program that emphasizes engagement, effort and efficacy all students sustain a personal sense of their own innate abilities.

BBL 2 demonstrates a strong commitment to those school-wide priorities, as a replication of BBL 1, to ensure the delivery of a challenging and meaningful instructional program in mathematics for all its students by:

- Reviewing the mathematics curriculum to ensure that the pacing of the instructional program effectively supports student learning of the full scope of the Learning Standards;
- Maintaining a strong commitment to the Bronx Better Learning's pedagogical approach, the subordination of teaching to learning;
- Consistently applying the use of manipulatives, primarily Cuisenaire rods, even in the earliest stages, so students develop models for thinking mathematically;
- Providing supplemental support to students identified as not progressing as expected;
- Continuing to provide professional development, through our in-house professional development specialists, to both teachers and assistants to bolster each person's readiness to meet the needs of all of our students;
- Increasing feedback to teachers and assistants on their instructional approach through more frequent classroom visits by the Principal;
- Emphasizing our students' development of two overarching capacities, i.e., becoming swift and accurate in computation skills and increasing their ability to focus on problem solving activities that involve practice and real-world application of those skills; and
- Ensuring that instructional decisions are made based on specific student performance data. As with ELA, teachers utilize both formative and summative assessments, along with real-time, moment-to-moment analysis of how students are responding to instruction.

2020 21 ACCOUNTABILITY PLAN PROGRESS REPORT

With the exception of 5 weeks of hybrid instruction, our students learned remotely, synchronously and asynchronously. BBL 2 teachers met with all students every day in math, and we were prepared to meet our students' educational needs via synchronous and asynchronous learning. Teachers developed a schedule to meet with whole class groups, small groups, and individual students to provide instruction that was aligned with the NYS curriculum. Teachers also identified several online mathematics tools to support student learning and comprehension of key mathematical concepts. These tools included: Geometry Pad, Math Playground, Labadabadoo, Brainingcamp, and Nearpod. The tools allowed both teachers and students to manipulate Cuisenaire rods, fraction tiles, geometric shapes, counters, and coins on their screens to work through mathematical problems. And further, teachers engaged their students through the screen to maintain a connection with them and with the mathematical concepts taught.

METHOD

Throughout the 2020-2021 school year, teachers continued to assess student progress through observation, discussion, classwork, online apps (assignments for asynchronous learning), and teacher-created assessments. The teachers used Edmodo and Google Classroom as vehicles for students to complete and submit assessments. These assessments gave the teachers information to continue planning to meet the individual academic learning needs of their students.

Our main assessment, STAR, was administered to students in grades 3-5 monthly. That computer based, adaptive assessment provides insight to how our students are growing in each of the mathematics standards.

During 2020-21, the school(s) primarily used the following exam to assess student growth and achievement in mathematics: STAR

RESULTS AND EVALUATION

Measure	Subgroup	Target	Tested	Results	Met?
Measure 1: Each year, the school's median growth percentile of all 3 rd through 5 th grade students will be greater than 50. Student growth is the difference between the beginning of year score and the end of year score.	All students	50	221	35	No
Measure 2: Each year, the school's median growth percentile of all 3 rd through 5 th grade students whose achievement did not meet or exceed the scale score proficiency equivalent in	Low initial achievers	55	52	60	Yes

2020 21 ACCOUNTABILITY PLAN PROGRESS REPORT

the fall will meet or exceed 55 in the spring administration.					
Measure 3: Each year, the median growth percentile of 3 rd through 5 th grade students with disabilities at the school will be equal to or greater than the median growth of 3 rd through 5 th grade general education students at the school.	Students with disabilities ³	35	18	40	Yes
Measure 4: Each year, 75% of 3 rd through 5 th grade students enrolled in at least their second year at the school will meet or exceed the scale score proficiency equivalent according to the STAR proficiency scores. ⁴	2+ students	75%	203	65%	No

We are disappointed that we did not meet our overall growth target in math among all students. However, of the 52 students tested who were receiving additional academic support for low performance, approximately 31 met the growth percentile target. Of the 18 students with disabilities tested in mathematics in the STAR system, 40% met the growth target. And of the 203 3rd through 5th graders who have been at BBL for at least two years, approximately 132 met the growth percentile target in proficiency. Not having met our growth percentile targets in proficiency among all students in grades 3 through 5 provides us with data that will be important in how we support all students and in particular our newest students in meeting our academic expectations. Our math instruction, as with our pedagogy overall, puts the onus of thinking mathematically on the students. We know that traditional math instruction sees the teacher as the holder of knowledge and is typically one-directional (teacher to student). As our newest students learn our pedagogy and take more responsibility for their learning, we are confident that we will see our math growth on par with years' past.

ADDITIONAL CONTEXT AND EVIDENCE

With the bulk of our school year taking place remotely, we know that some students did not have all the materials at home to complete assignments where they had to show their work. Our schools provided care packages to all students in January. Though the package contents differed by grade, teachers took the time to include pencils and paper for those students whom they knew did not have it at home so that they could complete work on paper. Without some of the basic tools, we know that students weren't able to show their work and thus their scores

³ Schools may elect to report the aggregated data for a different subpopulation of students if the total tested number of students with disabilities is 5 or fewer, or if the school's mission aligns to serving a different specific subpopulation. For schools that choose a different subpopulation (e.g. English language learners, students experiencing housing insecurity, etc.), please explain the rationale in the narrative section

⁴ <https://www.nwea.org/content/uploads/2020/02/NY-MAP-Growth-Linking-Study-Report-2020-07-22.pdf>.

suffered. We also tried to address this issue with the purchase of Nearpod, a screen-sharing platform that our upper grades teachers embraced because of its capabilities to view student work on the screen and save it for further data analysis and subsequent adjustments in instruction.

SUMMARY OF THE ELEMENTARY AND MIDDLE MATHEMATICS GOAL

BBL 2 was established with the same goals and priorities as BBL 1. With little exception, BBL students, in general, outperform students in the district and state in mathematics on the NYS assessments. Despite the challenges of remote instruction, having a strong foundation in mathematics instruction that BBL has had historically, we were able to navigate those challenges while continuing to provide strong mathematics instruction. As with each year, we seek to improve the effectiveness of our instruction and will do so with the plan outlined below, with an added focus on addressing what might have been a drop in our mathematics scores, had the state assessment been administered.

ACTION PLAN

In an effort to provide a seamless assessment program for students Kindergarten through 5th grade, BBL will be switching from the STAR assessment to the NWEA assessment. This decision, though not wanting to put another program to learn on our teaching staff, has a larger library of questions and will be given less frequently to allow for teachers to see the impact of the adjustments they are making in student groupings, instructional levels, and differentiation. Teachers will use classroom-level assessments to gauge academic goal attainment within each standard. Moreover, we will continue to use the EdVista program to create benchmark assessments to have more data on students' attainment of academic goals, particularly as they relate to the NYS assessment.

With fully remote instruction behind us, we look to the 2021-2022 school year as a reset year. We will examine the learning gaps from the 2020-2021 school year and put supports in place for teachers and students to meet instructional and academic goals, respectively. Our teachers will use their learning acquired during the remote learning period to improve their in-person instruction. Teachers will assess student knowledge and skills through the NWEA online assessments. We will continue to analyze individual student test results on the practice exam to effectively plan and map our instruction this year. These analyses will lead to additional adjustments in our mathematics program as the school year begins, we have already planned the following targeted steps:

1. Instructional Alignment: Our mathematics professional development staff, as well as the two mathematics Academic Leaders, one in K-2 and the other in grades 3-5, along with our teachers, will continue to review our informal assessments and in-class assignments to reflect the structure of the assessment questions of the NYS Mathematics exam.

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Through weekly grade-level planning, professional development staff, AL's and teachers will adapt the curriculum to ensure students' familiarity of the nature of the assessment when tested, especially in 3rd grade, which once again will include a cohort of students who will be taking this assessment for the first time. Additionally, we have changed the instructional structure of 3rd grade. It is now departmentalized, and we have assigned two math teachers to the grade. In doing so, each teacher will be able to provide more targeted instruction to smaller groups of students to better support students as they make the transition to a testing grade.

2. **Instructional Rigor:** The mathematics program will continue to focus on ensuring that students demonstrate competence in their understanding and application of mathematical computation and problem solving. The assigned mathematics Academic Leaders have several years' experience with the mathematics curriculum. Their expertise will support the teachers' professional development, curriculum planning, the facilitation of common planning meetings, one-on-one targeted coaching with the teachers around our approach and the use of manipulatives in the classroom.
3. **Data-Driven Decision Making:**
 1. We will give two benchmark exams and one NYS practice assessment to help monitor student progress and to identify where the instructional program requires modification to better support student learning.
 2. NYS assessment-like groupings will be created and incorporated into daily math lessons to allow teachers an additional opportunity to monitor student progress and adjust instruction as necessary.
 3. Weekend homework will be given with NYS assessment-like questions added to give students additional opportunities to practice skills assessed on the NYS Mathematics exam. We also assign "break packets" for the long vacations in December, February, and April to ensure consistent focus on mathematics.
 4. We will conduct a formal midterm assessment for 3rd, 4th, and 5th grades to assess how they are achieving the curricular and instructional goals. We will assess them in January using EdVista.
4. **Continued Adult Supervision:** That level of staffing will maintain a favorable student to adult ratio and will allow our teachers to create smaller groups during instruction and more individualized instruction.
5. **Student Support:** Students who are "at-risk" will be identified early in the school year to ensure that they receive the support services needed. Given the challenges of remote learning this year, we will begin our academic support program the second full week of school. This will give our support teachers an opportunity to assess any gaps in learning due to the COVID-19 school closure and provide targeted instruction in areas where students are struggling and/or underperforming.
 1. **Special Education instructional options:** Students who are identified as needing special education services will continue to receive those services throughout the

2020 21 ACCOUNTABILITY PLAN PROGRESS REPORT

school day, including integrated co-teaching (ICT) and Special Education Teacher Support Services (SETTS).

2. English Language Learners: We will ensure that students who are identified as English language learners receive an effective delivery of instruction that meets their needs, in full accord with our charter.

6. Professional Development: The mathematics professional development staff will continue to work with teachers and classroom assistants to provide the highest quality of instruction through regularly scheduled professional development sessions after school hours, as well as in-class support to ensure the application of the school's pedagogy throughout each class.

7. Home-School Connection: Much of our connections to families in the upcoming school year will take place virtually (as we can reach more parents in the virtual space) but will follow the similar structures to in-person, allowing for parents to learn and ask questions regarding our approach. To build more support for mathematics at home, we will continue to use parent teacher conferences to review individual scores with parents, virtual "Coffee and Conversation" sessions to go over overall progress of each grade, and we will also have two virtual Curriculum Nights in the beginning of the year – one in September for all parents and one in October for parents new to our school. Our primary purpose will be to increase parents' comfort with and willingness to rely on manipulatives to bolster students' deep understanding of basic mathematical concepts.

8. Administrative Support: The Principal will make more frequent visits into the classrooms to ensure continuity in the instructional program across the grades, as well as to ensure instructional rigor. Our Assistant Principal has expertise in mathematics instruction, to assist the Principal in ensuring the implementation of these action steps. She will very closely monitor the mathematics program to ensure that students' needs are met and progress is being made by:
 1. frequent visits to the classrooms.
 2. reviewing weekly lesson plans and homework.
 3. providing targeted feedback to both teachers and assistants.
 4. working closely with the Academic Leaders, PD staff and teachers to ensure consistency in rigor of mathematics instruction throughout the grades.

GOAL 3: SCIENCE

ELEMENTARY AND MIDDLE SCIENCE

Goal 3: Science

Students will demonstrate competency in the understanding and application of scientific reasoning.

BACKGROUND

The Bronx Charter School for Better Learning 2 uses Science 21, an integrated K – 6 science curriculum, which is developed by teachers and meets the New York State Learning Standards for Mathematics, Science and Technology. The appeal of the curriculum to BBL 2 is the importance it places on student-directed investigations with a focus on hands-on, inquiry-based science. Moreover, this curriculum integrates mathematics, English language arts and technology into the science content, making it relevant for students.

There are four units of study in each grade. These units are vertically aligned. Teachers attend professional development workshops offered through the Putnam/Northern Westchester Board of Cooperative Educational Services three times a year. Additionally, Academic Leaders lead teacher discussions about the curriculum and the unit kits of materials with which students engage in learning activities. Teachers from BBL 2 plan with teachers from BBL 1 to share best practices in implementation and instruction.

Teachers assess students using a variety of methods, which include, but are not limited to, class discussions, writing prompts, teacher-made quizzes, and experiments.

Our science staffing and curriculum remained virtually unchanged during the COVID-19 school closing. While all our classes were conducted remotely, our science lessons continued to focus on our four priorities listed above. We successfully adapted our Science 21 lessons to meet the needs of our students, allowing them to participate in science experiments and the scientific method all while doing so virtually.

The BBL 2 continues to strongly promote effective student mastery of the State’s standards in science by:

- a. Continuing to implement the Bronx Better Learning’s pedagogical approach, the subordination of teaching to learning, incorporating techniques and materials that foster students’ active participation in lessons;
- b. Continuing to implement lessons that emphasize hands-on experimentation and make use of BOCES prepared science kits (Science 21 Program) that complement the school’s core pedagogy;
- c. Continuing to incorporate a problem solving approach that presents students with “real life” problems and working in groups, which analyze data/information to come up with solutions to the problems, all of which leads students to a deeper appreciation of cause and effect relationships; and
- d. Continuing to provide supplemental support to students who are not progressing as expected.
- e. Leveraging technology and online platforms to ensure a rich and rigorous science curriculum while students work remotely from home.

METHOD

During the 2020-2021 school year, BBL administered internally developed assessments that were aligned to state standards. These assessments included teacher made tests and quizzes,

anecdotal evidence based on student engagement with curriculum, and problem-based learning projects. Furthermore, science teachers collaborated with our ELA teachers on essential questions to further integrate writing into science. Online programs such as Kidblog, IXL, BrainPop, and Generation Genius were used to progress monitor student growth in vocabulary acquisition and science concepts.

RESULTS AND EVALUATION

The Bronx Charter School for Better Learning 2 had only its second 4th grade class in 2020-2021. We set our internal targets as we would have set our external targets. The three science teachers (grades 3, 4, and 5) met weekly to ensure the grade-level and vertical alignment of the standards. While science labs and experiments were limited because of remote learning, teachers continued to find creative ways show students scientific concepts and phenomenon.

SUMMARY OF THE ELEMENTARY AND MIDDLE SCIENCE GOAL

Our science goal is for students to demonstrate competency in the understanding and application of scientific reasoning. We believe that our efforts to meet this goal have proven effective. As shown above, our work in the science department continues to focus on academic rigor, the scientific method and problem-based learning projects. This approach, coupled with the success of our students on past state science exams prove that we continue to provide a sound and enriching science education for all our students. We remain committed to providing a rigorous, high-quality education that promotes independence, autonomy and success, even amidst the COVID-19 pandemic. To that end, below is our action plan for success in science.

ACTION PLAN

While student performance in science continues to be laudable, Bronx Better Learning 2 will refine and improve its program through:

1. Instructional Rigor: The science program will continue to focus on facilitating the development of effective analytical skills for all students through:
 1. Academic Leaders, who have been placed at each grade level to ensure consistent delivery of a rigorous and meaningful instructional program, including facilitating the ongoing process of collaborative planning, the review of weekly lesson plans and aligning of the overall instructional program with the high expectations articulated through the common core standards. More specifically, BBL 2 will have an Academic Leader dedicated to science instruction support and planning.
 2. Science Curriculum Coordinator: A Science Curriculum Coordinator has been

2020 21 ACCOUNTABILITY PLAN PROGRESS REPORT

appointed and continues to facilitate instructional planning and curriculum refinement.

3. **Data-Driven Decision Making:** Frequently scheduled interim assessments will help monitor student progress and identify where the instructional program requires modification to better support student learning.

2. **Focus on At-Risk Students:** The science program continues to support students identified as being at-risk and with special needs through:
 1. **Experienced Teachers:** The Academic Leaders, who represent some of BBL's most experienced and effective teachers, will serve as the support teachers for the at-risk students, with the in-house professional development specialists working directly with them and their students to ensure the precision of each student's instructional program.
 2. **Special Education Instructional Options:** Students identified in need of special education support services will continue to have access to a variety of services, including cooperative teaching intervention (CTI) classes, SETSS provided as either push-in or pull-out services.
 3. **English Language Learner (ELL) Program/Support:** The ELL Coordinator's schedule ensures the effective delivery of needed support for students identified as ELL.

3. **Professional Development:** The science program will ensure that all teachers are effectively prepared to provide students with the highest quality of instruction through:
 1. **Weekly Institutes:** The in-house Professional Development Specialists and the Academic Leaders have arranged a weekly Institute schedule that will focus on the continued application of the school's pedagogy throughout the school.
 2. **In-Class Support:** Professional development will continue to push-in to the classrooms to provide teachers and assistants with direct feedback on instructional practices and to provide examples that illustrate in "real situations" the effectiveness of the school's approach.
 3. **Technology Training:** The Technology department and Professional development department will continue to partner to ensure that teachers are prepared to leverage online platforms and online problem-based learning opportunities in science.

GOAL 4: ESSA

Due to COVID-19 and the subsequent changes to the state’s testing, accountability, and federal reporting requirements, the 2020-21 school accountability statuses are the same as those assigned for the 2019-20 school year. The 2019-20 accountability statuses were based on 2018-19 exam results. Assigned accountability designations and further context can be found [here](#).

Goal 7: Absolute Measure

Under the state’s ESSA accountability system, the school is in good standing: the state has not identified the school for comprehensive or targeted improvement.

METHOD

Because *all* students are expected to meet the state's performance standards, the federal statute stipulates that various sub-populations and demographic categories of students among all tested students must meet the state standard in and of themselves aside from the overall school results. As New York State, like all states, is required to establish a specific system for making these determinations for its public schools, charter schools do not have latitude in establishing their own performance levels or criteria of success for meeting the ESSA accountability requirements. Each year, the state issues School Report Cards that indicate a school’s status under the state accountability system.

RESULTS AND EVALUATION

The Bronx Charter School for Better Learning II is in Good Standing.

ADDITIONAL EVIDENCE

The Bronx Charter School for Better Learning II will continue to provide a rigorous academic program in ELA, Mathematics and Science/Social Studies with support for students to meet expectations set forth in our Accountability Plan.

Accountability Status by Year

Year	Status
2018-19	Good Standing
2019-20	Good Standing
2020-21	Good Standing

2021 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee
For the school year ended June 30, 2021

Education Corporation, Trustee Name and Position(s)	
Name of education corporation:	Bronx Charter Schools for Better Learning
Name of trustee (print):	Kimberly T. Kelly
Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.):	
Email Address:	

Home Address	
Please complete with <i>changes</i> only:	
Street:	
City, State Zip:	
Phone:	

Business Address	
Please complete with <i>changes</i> only:	
Business Name:	
Street:	
City, State Zip:	
Phone:	

Questions	
1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check yes , answer 1a), 1b), and 1c)].	<input type="radio"/> Yes <input checked="" type="radio"/> No
1a) Description of the position:	
1b) Salary:	
1c) Start date:	
2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabitate with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year.	

■ None

Name and Relationship	Nature of Financial Interest/Transaction	Approximate Value of the Business Conducted	Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion)	Date of Transaction(s) or "Ongoing"

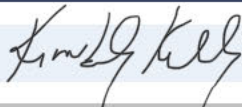
3) Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

■ None

Name and Relationship	Entity Conducting Business with the Education Corporation	Nature of the Person's Interest in the Entity	Nature of Business Conducted	Approximate Value of the Business Conducted	Steps Taken to Avoid Conflict of Interest	Date of Transaction(s) or "Ongoing"

Trustee Signature

Signature:



By signing this Disclosure of Financial Interest Form, the trustee certifies that the information contained in this disclosure is true and accurate to the best of his or her knowledge.

2021 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee
For the school year ended June 30, 2021

Education Corporation, Trustee Name and Position(s)	
Name of education corporation:	Bronx School for Better Learning
Name of trustee (print):	Ariel Dobkin
Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.):	N/A
Email Address:	[REDACTED]

Home Address	
Please complete with <i>changes</i> only:	
Street:	
City, State Zip:	
Phone:	

Business Address	
Please complete with <i>changes</i> only:	
Business Name:	
Street:	
City, State Zip:	
Phone:	

Questions	
1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check yes , answer 1a), 1b), and 1c)].	<input type="radio"/> Yes <input checked="" type="radio"/> No
1a) Description of the position:	
1b) Salary:	
1c) Start date:	
2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabitate with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year.	

None

Name and Relationship	Nature of Financial Interest/Transaction	Approximate Value of the Business Conducted	Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion)	Date of Transaction(s) or "Ongoing"

3) Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

None

Name and Relationship	Entity Conducting Business with the Education Corporation	Nature of the Person's Interest in the Entity	Nature of Business Conducted	Approximate Value of the Business Conducted	Steps Taken to Avoid Conflict of Interest	Date of Transaction(s) or "Ongoing"

Trustee Signature

Signature:

Ariel Dobkin

Digitally signed by Ariel Dobkin
Date: 2021.07.07 22:41:56 -04'00'

By signing this Disclosure of Financial Interest Form, the trustee certifies that the information contained in this disclosure is true and accurate to the best of his or her knowledge.

2021 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee
For the school year ended June 30, 2021

Education Corporation, Trustee Name and Position(s)	
Name of education corporation:	The Bronx Charter School for Better Learning
Name of trustee (print):	Marvin Waldman
Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.):	parent representative
Email Address:	[REDACTED]

Home Address	
Please complete with <i>changes</i> only:	
Street:	
City, State Zip:	
Phone:	

Business Address	
Please complete with <i>changes</i> only:	
Business Name:	
Street:	
City, State Zip:	
Phone:	

Questions	
1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check yes , answer 1a), 1b), and 1c)].	<input type="radio"/> Yes <input checked="" type="radio"/> No
1a) Description of the position:	
1b) Salary:	
1c) Start date:	
2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabit with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year.	

None

Name and Relationship	Nature of Financial Interest/Transaction	Approximate Value of the Business Conducted	Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion)	Date of Transaction(s) or "Ongoing"

3) Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

None

Name and Relationship	Entity Conducting Business with the Education Corporation	Nature of the Person's Interest in the Entity	Nature of Business Conducted	Approximate Value of the Business Conducted	Steps Taken to Avoid Conflict of Interest	Date of Transaction(s) or "Ongoing"

Trustee Signature

Signature:

M. Waldman

By signing this Disclosure of Financial Interest Form, the trustee certifies that the information contained in this disclosure is true and accurate to the best of his or her knowledge.



2021 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee
For the school year ended June 30, 2021

Education Corporation, Trustee Name and Position(s)	
Name of education corporation:	Bronx Charter Schools for Better Learning
Name of trustee (print):	Neal P. Myerberg
Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.):	Development; Finance
Email Address:	[REDACTED]

Home Address
Please complete with <i>changes</i> only:
Street:
City, State Zip:
Phone:

Business Address
Please complete with <i>changes</i> only:
Business Name:
Street:
City, State Zip:
Phone:

Questions	
1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check yes , answer 1a), 1b), and 1c)].	<input type="radio"/> Yes <input checked="" type="radio"/> No
1a) Description of the position:	
1b) Salary:	
1c) Start date:	
2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabit with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year.	
<input checked="" type="checkbox"/> None	

Name and Relationship	Nature of Financial Interest/Transaction	Approximate Value of the Business Conducted	Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion)	Date of Transaction(s) or "Ongoing"

3) Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

None

Name and Relationship	Entity Conducting Business with the Education Corporation	Nature of the Person's Interest in the Entity	Nature of Business Conducted	Approximate Value of the Business Conducted	Steps Taken to Avoid Conflict of Interest	Date of Transaction(s) or "Ongoing"

Trustee Signature

Signature:

By signing this Disclosure of Financial Interest Form, the trustee certifies that the information contained in this disclosure is true and accurate to the best of his or her knowledge.

2021 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee
For the school year ended June 30, 2021

Education Corporation, Trustee Name and Position(s)	
Name of education corporation:	The Bronx Charter School for Better Learning
Name of trustee (print):	William Bernhardt
Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.):	trustee
Email Address:	[REDACTED]

Home Address	
Please complete with <i>changes</i> only:	
Street:	
City, State Zip:	
Phone:	

Business Address	
Please complete with <i>changes</i> only:	
Business Name:	
Street:	
City, State Zip:	
Phone:	

Questions	
1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check yes , answer 1a), 1b), and 1c)].	<input type="radio"/> Yes <input checked="" type="radio"/> No
1a) Description of the position:	
1b) Salary:	
1c) Start date:	
2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabitate with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year.	

None

Name and Relationship	Nature of Financial Interest/Transaction	Approximate Value of the Business Conducted	Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion)	Date of Transaction(s) or "Ongoing"

3) Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

None

Name and Relationship	Entity Conducting Business with the Education Corporation	Nature of the Person's Interest in the Entity	Nature of Business Conducted	Approximate Value of the Business Conducted	Steps Taken to Avoid Conflict of Interest	Date of Transaction(s) or "Ongoing"

Trustee Signature

Signature:

W. Bernhardt

By signing this Disclosure of Financial Interest Form, the trustee certifies that the information contained in this disclosure is true and accurate to the best of his or her knowledge.

2021 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee
For the school year ended June 30, 2021

Education Corporation, Trustee Name and Position(s)	
Name of education corporation:	The Bronx Charter School for Better Learning
Name of trustee (print):	Marlon Henry
Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.):	parent representative
Email Address:	[REDACTED]

Home Address	
Please complete with <i>changes</i> only:	
Street:	
City, State Zip:	
Phone:	

Business Address	
Please complete with <i>changes</i> only:	
Business Name:	
Street:	
City, State Zip:	
Phone:	

Questions	
1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check yes , answer 1a), 1b), and 1c)].	<input type="radio"/> Yes <input checked="" type="radio"/> No
1a) Description of the position:	
1b) Salary:	
1c) Start date:	
2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabitate with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year.	

None

Name and Relationship	Nature of Financial Interest/Transaction	Approximate Value of the Business Conducted	Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion)	Date of Transaction(s) or "Ongoing"

3) Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

None

Name and Relationship	Entity Conducting Business with the Education Corporation	Nature of the Person's Interest in the Entity	Nature of Business Conducted	Approximate Value of the Business Conducted	Steps Taken to Avoid Conflict of Interest	Date of Transaction(s) or "Ongoing"

Trustee Signature

Signature:

M. Henry

By signing this Disclosure of Financial Interest Form, the trustee certifies that the information contained in this disclosure is true and accurate to the best of his or her knowledge.

2021 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee
For the school year ended June 30, 2021

Education Corporation, Trustee Name and Position(s)	
Name of education corporation:	The Bronx Charter School for Better Learning
Name of trustee (print):	Victor Zimmerman
Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.):	trustee.
Email Address:	[REDACTED]

Home Address	
Please complete with <i>changes</i> only:	
Street:	
City, State Zip:	
Phone:	

Business Address	
Please complete with <i>changes</i> only:	
Business Name:	
Street:	
City, State Zip:	
Phone:	

Questions	
1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check yes , answer 1a), 1b), and 1c)].	<input type="radio"/> Yes <input checked="" type="radio"/> No
1a) Description of the position:	
1b) Salary:	
1c) Start date:	
2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabit with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year.	

None

Name and Relationship	Nature of Financial Interest/Transaction	Approximate Value of the Business Conducted	Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion)	Date of Transaction(s) or "Ongoing"

3) Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

None

Name and Relationship	Entity Conducting Business with the Education Corporation	Nature of the Person's Interest in the Entity	Nature of Business Conducted	Approximate Value of the Business Conducted	Steps Taken to Avoid Conflict of Interest	Date of Transaction(s) or "Ongoing"

Trustee Signature

Signature:



By signing this Disclosure of Financial Interest Form, the trustee certifies that the information contained in this disclosure is true and accurate to the best of his or her knowledge.

2021 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee
For the school year ended June 30, 2021

Education Corporation, Trustee Name and Position(s)	
Name of education corporation:	The Bronx Charter School for Better Learning
Name of trustee (print):	Jem Pegan
Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.):	trustee.
Email Address:	[REDACTED]

Home Address	
Please complete with <i>changes</i> only:	
Street:	
City, State Zip:	
Phone:	

Business Address	
Please complete with <i>changes</i> only:	
Business Name:	
Street:	
City, State Zip:	
Phone:	

Questions	
1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check yes , answer 1a), 1b), and 1c)].	<input type="radio"/> Yes <input checked="" type="radio"/> No
1a) Description of the position:	
1b) Salary:	
1c) Start date:	

2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabit with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year.

None

Name and Relationship	Nature of Financial Interest/Transaction	Approximate Value of the Business Conducted	Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion)	Date of Transaction(s) or "Ongoing"

3) Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

None

Name and Relationship	Entity Conducting Business with the Education Corporation	Nature of the Person's Interest in the Entity	Nature of Business Conducted	Approximate Value of the Business Conducted	Steps Taken to Avoid Conflict of Interest	Date of Transaction(s) or "Ongoing"

Trustee Signature

Signature:

J. Pegan

By signing this Disclosure of Financial Interest Form, the trustee certifies that the information contained in this disclosure is true and accurate to the best of his or her knowledge.

2021 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee
For the school year ended June 30, 2021

Education Corporation, Trustee Name and Position(s)	
Name of education corporation:	The Bronx Charter School for Better Learning
Name of trustee (print):	Dean Thomas
Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.):	trustee
Email Address:	[REDACTED]

Home Address	
Please complete with <i>changes</i> only:	
Street:	
City, State Zip:	
Phone:	

Business Address	
Please complete with <i>changes</i> only:	
Business Name:	
Street:	
City, State Zip:	
Phone:	

Questions	
1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check yes , answer 1a), 1b), and 1c)].	<input type="radio"/> Yes <input checked="" type="radio"/> No
1a) Description of the position:	
1b) Salary:	
1c) Start date:	
2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabit with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year.	

None

Name and Relationship	Nature of Financial Interest/Transaction	Approximate Value of the Business Conducted	Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion)	Date of Transaction(s) or "Ongoing"

3) Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

None

Name and Relationship	Entity Conducting Business with the Education Corporation	Nature of the Person's Interest in the Entity	Nature of Business Conducted	Approximate Value of the Business Conducted	Steps Taken to Avoid Conflict of Interest	Date of Transaction(s) or "Ongoing"

Trustee Signature

Signature:

D. Thomas

By signing this Disclosure of Financial Interest Form, the trustee certifies that the information contained in this disclosure is true and accurate to the best of his or her knowledge.



GENERAL INSTRUCTIONS FOR ANNUAL BUDGET/QUARTERLY REPORT

TEMPLATE TABS

1- GRAY tab contains the Instructions

Instructions	Provides description of tabs and input requirements.
Funding by District	Charter School Tuition Rates

2- BLUE tabs require input of information

1.) Name of School	>Select school name from list. >Enter contact information.
2.) Enrollment	Enter enrollment information for Annual Budget (& Revisions) and Quarterly Actuals. Includes: >Enrollment by Grade >Enrollment by District
3.) Staffing Plan	Enter staffing plan information for Annual Budget (& Revisions) and Quarterly Actuals. Includes: >Full Time Equivalent (FTE), by Position Category, By Quarter >"Prior Year" column may <i>initially</i> be completed based upon preliminary data, and <i>subsequently</i> adjusted with Annual Audited data when the Quarter 2 Actuals are being submitted.
4.) Yearly Budget	Enter Yearly Budget information. Includes: >"Prior Year" column may <i>initially</i> be completed based upon preliminary data, and <i>subsequently</i> adjusted with Annual Audited data when the Quarter 2 Actuals are being submitted. (Note: Quarterly Revenue allocation may be set) >Budgeted Enrollment data and Per Pupil Revenue for the current year are populated based upon input on tab "2.) Enrollment." >Budgeted FTE for current year is populated based upon input on tab "3.) Staffing Plan." >All other sources of revenue >All expenses >Budget Revisions, as necessary and <i>approved</i> by the school's Board of Directors, should be submitted when submitting Quarterly Actuals.
5.) Balance Sheet	Enter Balance Sheet information for EdCorps. Separate schools merged into a primary EdCorp should NOT use this tab. >"Prior Year" column may be <i>initially</i> completed based upon preliminary data, and <i>subsequently</i> adjusted with Annual Audited data when the Quarter 2 Actuals are being submitted.
6.) Quarterly Report	Enter Actual Quarterly Report information. Includes: >Actual Enrollment data and Per Pupil Revenue for the current year are populated based upon input on tab "2.) Enrollment." >Actual FTE for current year is populated based upon input on tab "3.) Staffing Plan." >All other sources of revenue >All expenses
7.) Annual Report Requirement	Complete when submitting Actual Quarter 4.

CELL COLORS & GUIDANCE COMMENTS

- = Enter information into the light BLUE shaded cells.
- = Cells labeled in ORANGE contain guidance regarding the input of information.
- = Cells containing RED triangles in the upper right corner contain "guidance comments" on that particular line item. Please "mouse-over" the triangle to reveal each comment.

Charter Funding Alphabetical By NYS School District
*** (Sum of Charter School Basic Tuition and Supplemental Basic Tuition)**



ANNUAL BUDGET & QUARTERLY REPORT TEMPLATE

Bronx Charter School for Better Learning II

SCHOOL

Name:	Bronx Charter School for Better Learning II
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CONTACT INFORMATION

Contact Name:	Nicole Tennant
Contact Title:	Sr. Finance & Operations Director
Contact Email:	[REDACTED]
Contact Phone:	[REDACTED]

REPORT PERIOD

Current Academic Year:	2021-22
Prior Academic Year:	2020-21

**BRONX CHARTER SCHOOL FOR BETTER LEARNING II
2021-22**

ENROLLMENT BY GRADES

GRADES	K	1	2	3	4	5	6	7	8	9	10	11	12
INITIAL BUDGETED ENROLLMENT	71	75	75	76	75	76							
TOTAL ENROLLMENT = 448													

ENROLLMENT BY DISTRICT

		PRIOR YEAR	ANNUAL BUDGET TOTAL DISTRICTS/ENROLLMENT BY QUARTER								ACTUAL QUARTERLY TOTAL DISTRICTS/ENROLLMENT			
		ACTUAL	QUARTER 1		QUARTER 2		QUARTER 3		QUARTER 4		QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4
			Original	Revised	Original	Revised	Original	Revised	Original	Revised	Actual	Actual	Actual	Actual
NUMBER OF SCHOOL DISTRICTS ENROLLED:		2	2	0	2	0	2	0	2	0	0	0	0	0
NUMBER OF STUDENTS ENROLLED:		455.31	451	0	451	0	451	0	451	0	0	0	0	0
			*NOTE: If there are NO budget revisions at the time of quarterly submittal leave the 'REVISED' Column(s) COMPLETELY BLANK. If budget revisions ARE made, the entire "REVISED" budget columns for the affected quarter(s) must be completed on tabs 2, 3 and 4.											
		PRIOR YEAR	ANNUAL BUDGET ENROLLMENT BY QUARTER								ACTUAL ENROLLMENT BY QUARTER			
		2020-21	QUARTER 1		QUARTER 2		QUARTER 3		QUARTER 4		QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4
PRIMARY/OTHER	DISTRICT NAME(S)	Actual Enrollment	Original Budgeted Enrollment	Revised Budgeted Enrollment	Original Budgeted Enrollment	Revised Budgeted Enrollment	Original Budgeted Enrollment	Revised Budgeted Enrollment	Original Budgeted Enrollment	Revised Budgeted Enrollment	Actual Enrollment	Actual Enrollment	Actual Enrollment	Actual Enrollment
1	PRIMARY District NYC CHANCELLOR'S OFFICE	450.31	448		448		448		448					
2	SECONDARY District MT VERNON SCHOOL DISTRICT	5	3		3		3		3					
3	Other District 3 (Select from drop-down list) →													

		PRIOR YEAR	ANNUAL BUDGET ENROLLMENT BY QUARTER								ACTUAL ENROLLMENT BY QUARTER			
		2020-21	QUARTER 1		QUARTER 2		QUARTER 3		QUARTER 4		QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4
PRIMARY/OTHER	DISTRICT NAME(S)	Actual Enrollment	Original Budgeted Enrollment	<i>Revised</i> Budgeted Enrollment	Original Budgeted Enrollment	<i>Revised</i> Budgeted Enrollment	Original Budgeted Enrollment	<i>Revised</i> Budgeted Enrollment	Original Budgeted Enrollment	<i>Revised</i> Budgeted Enrollment	Actual Enrollment	Actual Enrollment	Actual Enrollment	Actual Enrollment

**BRONX CHARTER SCHOOL FOR BETTER LEARNING II
2021-22**

STAFFING PLAN - FULL TIME EQUIVALENT ("FTE")

***NOTE:** Enter the number of FTE positions in the "blue" cells.

***NOTE:** If there are NO budget revisions at the time of quarterly submittal leave the 'REVISED' Column(s) COMPLETELY BLANK. If budget revisions ARE made, the entire "REVISED" budget columns for the affected quarter(s) must be completed on tabs 2, 3 and 4.

***NOTE:** Each quarter, the actual FTE should be input.

***NOTE:** State the assumptions that are being made for personnel FTE levels.

ADMINISTRATIVE PERSONNEL FTE		PRIOR YEAR	ANNUAL BUDGETED FTE								ACTUAL QUARTERLY FTE				Description of Assumptions
2020-21		2020-21	Q1		Q2		Q3		Q4		Q1	Q2	Q3	Q4	
ACTUAL		ACTUAL	Original	Revised	Original	Revised	Original	Revised	Original	Revised	Actual	Actual	Actual	Actual	
Executive Management		0.5	0.5		0.5		0.5		0.5						.5 Executive Director
Instructional Management		2.4	2.2		2.2		2.2		2.2						.2 FTE Sr. Principal, 1 FTE Principal & Assistant Principal
Deans, Directors & Coordinators		3.0	4.5		4.5		4.5		4.5						.5 FTE Dir of Advancement, Dir of Student Support, Dir of PD & PD Specialists
CFO / Director of Finance		0.5	0.5		0.5		0.5		0.5						.5 FTE Director of Finance
Operation / Business Manager															
Administrative Staff		4.0	4.0		4.0		4.0		4.0						Office Manager, (2) Office Assistants, .5 FTE Exec Assistant & Finance Assistant
TOTAL ADMINISTRATIVE STAFF		10.4	11.7	0.0	11.7	0.0	11.7	0.0	11.7	0.0	0.0	0.0	0.0	0.0	
INSTRUCTIONAL PERSONNEL FTE		PRIOR YEAR	ANNUAL BUDGETED FTE								ACTUAL QUARTERLY FTE				Description of Assumptions
2020-21		2020-21	Q1		Q2		Q3		Q4		Q1	Q2	Q3	Q4	
ACTUAL		ACTUAL	Original	Revised	Original	Revised	Original	Revised	Original	Revised	Actual	Actual	Actual	Actual	
Teachers - Regular		27.0	33.0		33.0		33.0		33.0						31 GenEd Teachers, 1 Teaching Fellow, 1 Teacher
Teachers - SPED		7.0	7.0		7.0		7.0		7.0						
Substitute Teachers															
Teaching Assistants		24.0	24.0		24.0		24.0		24.0						
Specialty Teachers		3.0	4.0		4.0		4.0		4.0						Music, Art & Phys. Ed
Aides															
Therapists & Counselors		4.5	4.0		4.0		4.0		4.0						Guidance Counselors, Social Worker & Parent
Other															Summer PD and Summer/Afterschool Enrichment
TOTAL INSTRUCTIONAL		65.5	72.0	0.0	72.0	0.0	72.0	0.0	72.0	0.0	0.0	0.0	0.0	0.0	
NON-INSTRUCTIONAL PERSONNEL FTE		PRIOR YEAR	ANNUAL BUDGETED FTE								ACTUAL QUARTERLY FTE				Description of Assumptions
2020-21		2020-21	Q1		Q2		Q3		Q4		Q1	Q2	Q3	Q4	
ACTUAL		ACTUAL	Original	Revised	Original	Revised	Original	Revised	Original	Revised	Actual	Actual	Actual	Actual	
Nurse															
Librarian															
Custodian															
Security															
Other		1.5	1.5		1.5		1.5		1.5						.5 FTE Director of IT and 1 FTE IT Coordinator
TOTAL NON-INSTRUCTIONAL		1.5	1.5	0.0	1.5	0.0	1.5	0.0	1.5	0.0	0.0	0.0	0.0	0.0	
TOTAL PERSONNEL SERVICE FTE		77.4	85.2	0.0	85.2	0.0	85.2	0.0	85.2	0.0	0.0	0.0	0.0	0.0	

		BRONX CHARTER SCHOOL FOR BETTER LEARNING II													
		Budget / Operating Plan													
		2021-22													
Total Revenue		-	2,112,896	-	-	2,194,926	-	-	2,168,732	-	-	2,181,457	-	-	
Total Expenses		-	1,593,073	-	-	2,033,234	-	-	1,979,608	-	-	2,691,858	-	-	
Net Income		-	519,823	-	-	161,692	-	-	189,124	-	-	(510,401)	-	-	
Actual Student Enrollment		455	451	-	-	451	-	-	451	-	-	451	-	-	
		Prior Year Actual	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30			
		2020-21 Revenue Per Pupil	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	
REVENUE		Allocate Per Pupil Revenue by Quarter	*NOTE: If there are NO budget revisions at the time of quarterly submittal leave the 'REVISED' Column(s) COMPLETELY BLANK. If budget revisions ARE made, the entire "REVISED" budget columns for the affected quarter(s) must be completed on tabs 2, 3 and 4.												
REVENUES FROM STATE SOURCES	2021-22	PPR %/Qtr->	25.0%	25.0%		25.0%	25.0%		25.0%	25.0%		25.0%	25.0%		
Per Pupil Revenue	Per Pupil Rate														
NYC CHANCELLOR'S OFFICE	16,844		1,886,528	-	-	1,886,528	-	-	1,886,528	-	-	1,886,528	-	-	
MT VERNON SCHOOL DISTRICT	18,437		13,828	-	-	13,828	-	-	13,828	-	-	13,828	-	-	
-	-		-	-	-	-	-	-	-	-	-	-	-	-	
-	-		-	-	-	-	-	-	-	-	-	-	-	-	
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-	-		-	-	-	-	-	-	-	-	-	-	-	-	
ALL OTHER School Districts: (Weighted Avg)															
TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding)	16,855		-	1,900,356	-	-	1,900,356	-	-	1,900,356	-	-	1,900,356	-	-
Special Education Revenue			163,647			163,647			163,647			163,647			
Grants															
Stimulus															
DYCD (Department of Youth and Community Development)															
Other															
NYC DoE Rental Assistance															
Other															
TOTAL REVENUE FROM STATE SOURCES			-	2,064,003	-	-	2,064,003	-	-	2,064,003	-	-	2,064,003	-	-
REVENUE FROM FEDERAL FUNDING															
IDEA Special Needs						26,194									
Title I			22,990			68,971			68,971			68,971			
Title Funding - Other			4,516			13,547			13,547			13,547			
School Food Service (Free Lunch)															
Grants															
Charter School Program (CSP) Planning & Implementation															
Other															
Other			15,688			15,688			15,688			15,688			
TOTAL REVENUE FROM FEDERAL SOURCES			-	43,193	-	-	124,399	-	-	98,205	-	-	98,205	-	-
LOCAL and OTHER REVENUE															
Contributions and Donations			5,700			6,525			6,525			19,250			
Fundraising															
Erate Reimbursement															
Earnings on Investments															
Interest Income															
Food Service (Income from meals)															
Text Book															
OTHER															
TOTAL REVENUE FROM LOCAL and OTHER SOURCES			-	5,700	-	-	6,525	-	-	6,525	-	-	19,250	-	-
TOTAL REVENUE			-	2,112,896	-	-	2,194,926	-	-	2,168,732	-	-	2,181,457	-	-

BRONX CHARTER SCHOOL FOR BETTER LEARNING II

**Budget / Operating Plan
2021-22**

Total Revenue	-	2,112,896	-	-	2,194,926	-	-	2,168,732	-	-	2,181,457	-	-
Total Expenses	-	1,593,073	-	-	2,033,234	-	-	1,979,608	-	-	2,691,858	-	-
Net Income	-	519,823	-	-	161,692	-	-	189,124	-	-	(510,401)	-	-
Actual Student Enrollment	455	451	-	-	451	-	-	451	-	-	451	-	-

	Prior Year Actual 2020-21 Revenue Per Pupil	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
		Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance

EXPENSES

		1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
	Avg. No. of Positions	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance
ADMINISTRATIVE STAFF PERSONNEL COSTS													
Executive Management	0.50	29,613		-	29,613		-	29,613		-	29,613		-
Instructional Management	2.20	74,546		-	74,546		-	74,546		-	74,546		-
Deans, Directors & Coordinators	4.50	38,237		-	114,711		-	114,711		-	191,185		-
CFO / Director of Finance	0.50	13,750		-	13,750		-	13,750		-	13,750		-
Operation / Business Manager	-			-			-			-			-
Administrative Staff	4.00	55,783		-	55,783		-	55,783		-	55,783		-
TOTAL ADMINISTRATIVE STAFF	11.70	211,928	-	-	288,403	-	-	288,403	-	-	364,876	-	-
INSTRUCTIONAL PERSONNEL COSTS													
Teachers - Regular	33.00	454,505		-	588,381		-	588,381		-	930,635		-
Teachers - SPED	7.00	67,875		-	119,847		-	119,847		-	199,745		-
Substitute Teachers	-			-			-			-			-
Teaching Assistants	24.00	120,463		-	220,824		-	220,824		-	334,707		-
Specialty Teachers	4.00	34,061		-	59,968		-	59,968		-	99,946		-
Aides	-			-			-			-			-
Therapists & Counselors	4.00	33,794		-	59,542		-	59,542		-	99,237		-
Other	-			-			-			-			-
TOTAL INSTRUCTIONAL	72.00	710,699	-	-	1,048,562	-	-	1,048,562	-	-	1,664,270	-	-
NON-INSTRUCTIONAL PERSONNEL COSTS													
Nurse	-			-			-			-			-
Librarian	-			-			-			-			-
Custodian	-			-			-			-			-
Security	-			-			-			-			-
Other	1.50	28,757		-	28,757		-	28,757		-	28,757		-
TOTAL NON-INSTRUCTIONAL	1.50	28,757	-	-	28,757	-	-	28,757	-	-	28,757	-	-
SUBTOTAL PERSONNEL SERVICE COSTS	85.20	951,384	-	-	1,365,721	-	-	1,365,721	-	-	2,057,903	-	-
PAYROLL TAXES AND BENEFITS													
Payroll Taxes		113,138		-	113,138		-	113,138		-	113,138		-
Fringe / Employee Benefits		270,175		-	330,445		-	270,175		-	270,175		-
Retirement / Pension		34,650		-	34,650		-	34,650		-	34,650		-
TOTAL PAYROLL TAXES AND BENEFITS		417,962	-	-	478,232	-	-	417,962	-	-	417,962	-	-
TOTAL PERSONNEL SERVICE COSTS	85.20	1,369,346	-	-	1,843,954	-	-	1,783,684	-	-	2,475,865	-	-
CONTRACTED SERVICES													
Accounting / Audit		8,669		-	8,669		-	8,669		-	17,338		-
Legal				-			-			-			-
Management Company Fee				-			-			-			-
Nurse Services				-			-			-			-
Food Service / School Lunch				-			-			-			-
Payroll Services				-			-			-			-
Special Ed Services				-			-			-			-
Titlement Services (i.e. Title I)				-			-			-			-
Other Purchased / Professional / Consulting		5,208		-	5,208		-	5,208		-	5,208		-
TOTAL CONTRACTED SERVICES		13,877	-	-	13,877	-	-	13,877	-	-	22,546	-	-

BRONX CHARTER SCHOOL FOR BETTER LEARNING II													
Budget / Operating Plan													
2021-22													
Total Revenue	-	2,112,896	-	-	2,194,926	-	-	2,168,732	-	-	2,181,457	-	-
Total Expenses	-	1,593,073	-	-	2,033,234	-	-	1,979,608	-	-	2,691,858	-	-
Net Income	-	519,823	-	-	161,692	-	-	189,124	-	-	(510,401)	-	-
Actual Student Enrollment	455	451	-	-	451	-	-	451	-	-	451	-	-
	Prior Year Actual 2020-21 Revenue Per Pupil	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
		Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance
SCHOOL OPERATIONS													
Board Expenses				-			-			-			-
Classroom / Teaching Supplies & Materials		20,591		-	12,869		-	12,869		-	5,148		-
Special Ed Supplies & Materials				-			-			-			-
Textbooks / Workbooks				-			-			-			-
Supplies & Materials other		59,927		-	37,455		-	37,455		-	14,982		-
Equipment / Furniture		11,250		-	11,250		-	11,250		-	11,250		-
Telephone		14,814		-	14,814		-	14,814		-	14,814		-
Technology		3,287		-	3,287		-	3,287		-	3,287		-
Student Testing & Assessment		6,451		-	6,451		-	6,451		-	6,451		-
Field Trips		1,250		-	1,250		-	1,250		-	1,250		-
Transportation (student)				-			-			-			-
Student Services - other		13,505		-	13,505		-	13,505		-	13,505		-
Office Expense		3,558		-	3,558		-	3,558		-	3,558		-
Staff Development		17,506		-	17,506		-	17,506		-	17,506		-
Staff Recruitment				-			-	6,644		-	6,644		-
Student Recruitment / Marketing				-	2,248		-	2,248		-			-
School Meals / Lunch		2,743		-	2,743		-	2,743		-	2,743		-
Travel (Staff)				-			-			-			-
Fundraising				-			-			-			-
Other		2,318		-	2,318		-	2,318		-	2,318		-
TOTAL SCHOOL OPERATIONS	-	157,199	-	-	129,253	-	-	135,897	-	-	103,455	-	-
FACILITY OPERATION & MAINTENANCE													
Insurance		12,922		-	12,922		-	12,922		-	12,922		-
Janitorial				-			-			-			-
Building and Land Rent / Lease / Facility Finance Interest		10,000.00		-	3,500		-	3,500		-	3,000		-
Repairs & Maintenance		1,056		-	1,056		-	1,056		-	1,056		-
Equipment / Furniture		28,673		-	28,673		-	28,673		-	28,673		-
Security				-			-			-			-
Utilities				-			-			-			-
TOTAL FACILITY OPERATION & MAINTENANCE	-	52,651	-	-	46,151	-	-	46,151	-	-	45,651	-	-
DEPRECIATION & AMORTIZATION				-			-			-	44,341		-
COVID-19 / CONTINGENCY				-			-			-			-
DEFERRED RENT				-			-			-			-
TOTAL EXPENSES	-	1,593,073	-	-	2,033,234	-	-	1,979,608	-	-	2,691,858	-	-
NET INCOME	-	519,823	-	-	161,692	-	-	189,124	-	-	(510,401)	-	-

BRONX CHARTER SCHOOL FOR BETTER LEARNING II													
Budget / Operating Plan													
2021-22													
Total Revenue	-	2,112,896	-	-	2,194,926	-	-	2,168,732	-	-	2,181,457	-	
Total Expenses	-	1,593,073	-	-	2,033,234	-	-	1,979,608	-	-	2,691,858	-	
Net Income	-	519,823	-	-	161,692	-	-	189,124	-	-	(510,401)	-	
Actual Student Enrollment	455	451	-	-	451	-	-	451	-	-	451	-	
	Prior Year Actual	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
	2020-21	Original	Revised	Variance	Original	Revised	Variance	Original	Revised	Variance	Original	Revised	Variance
	Revenue Per Pupil	Budget	Budget		Budget	Budget		Budget	Budget		Budget	Budget	
ENROLLMENT - *School Districts Are Linked To Above Entries*													
Number of Districts:	2	2	-	-	2	-	-	2	-	-	2	-	-
NYC CHANCELLOR'S OFFICE	450	448	-	-	448	-	-	448	-	-	448	-	-
MT VERNON SCHOOL DISTRICT	5	3	-	-	3	-	-	3	-	-	3	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
ALL OTHER School Districts: (Weighted Avg)	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ENROLLMENT	455	451	-	-	451	-	-	451	-	-	451	-	-
REVENUE PER PUPIL	-	4,685	-	-	4,867	-	-	4,809	-	-	4,837	-	-
EXPENSES PER PUPIL	-	3,532	-	-	4,508	-	-	4,389	-	-	5,969	-	-

		BRONX CHARTER SCHOOL FOR BETTER LEARNING II					
		Budget / Operating Plan					
		2021-22					
Total Revenue		8,658,012	8,658,012	-	8,658,012	8,658,012	
Total Expenses		8,297,774	8,297,774	-	(8,297,774)	(8,297,774)	
Net Income		360,238	360,238	-	360,238	360,238	
Actual Student Enrollment							
		Total Year			VARIANCE		DESCRIPTION OF ASSUMPTIONS
		Original Budget	Revised Budget	Variance	Original Budget vs. PY Budget	Revised Budget vs. PY Budget	
REVENUE							
REVENUES FROM STATE SOURCES							
Per Pupil Revenue		2021-22 Per Pupil Rate					
NYC CHANCELLOR'S OFFICE	16,844	7,546,112	7,546,112	-	7,546,112	7,546,112	
MT VERNON SCHOOL DISTRICT	18,437	55,311	55,311	-	55,311	55,311	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
ALL OTHER School Districts: (Weighted Avg)	-	-	-	-	-	-	
TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding)	16,855	7,601,423	7,601,423	-	7,601,423	7,601,423	
Special Education Revenue		654,588	654,588	-	654,588	654,588	
Grants							
Stimulus		-	-	-	-	-	
DYCD (Department of Youth and Community Development)		-	-	-	-	-	
Other		-	-	-	-	-	
NYC DoE Rental Assistance		-	-	-	-	-	
Other		-	-	-	-	-	
TOTAL REVENUE FROM STATE SOURCES		8,256,011	8,256,011	-	8,256,011	8,256,011	
REVENUE FROM FEDERAL FUNDING							
IDEA Special Needs		26,194	26,194	-	26,194	26,194	
Title I		229,902	229,902	-	229,902	229,902	
Title Funding - Other		45,155	45,155	-	45,155	45,155	
School Food Service (Free Lunch)		-	-	-	-	-	
Grants							
Charter School Program (CSP) Planning & Implementation		-	-	-	-	-	
Other		-	-	-	-	-	
Other		62,750	62,750	-	62,750	62,750	
TOTAL REVENUE FROM FEDERAL SOURCES		364,001	364,001	-	364,001	364,001	
LOCAL and OTHER REVENUE							
Contributions and Donations		38,000	38,000	-	38,000	38,000	
Fundraising		-	-	-	-	-	
Erate Reimbursement		-	-	-	-	-	
Earnings on Investments		-	-	-	-	-	
Interest Income		-	-	-	-	-	
Food Service (Income from meals)		-	-	-	-	-	
Text Book		-	-	-	-	-	
OTHER		-	-	-	-	-	
TOTAL REVENUE FROM LOCAL and OTHER SOURCES		38,000	38,000	-	38,000	38,000	
TOTAL REVENUE		8,658,012	8,658,012	-	8,658,012	8,658,012	

		BRONX CHARTER SCHOOL FOR BETTER LEARNING II					DESCRIPTION OF ASSUMPTIONS
		Budget / Operating Plan					
		2021-22					
		8,658,012	8,658,012	-	8,658,012	8,658,012	
Total Revenue		8,658,012	8,658,012	-	8,658,012	8,658,012	
Total Expenses		8,297,774	8,297,774	-	(8,297,774)	(8,297,774)	
Net Income		360,238	360,238	-	360,238	360,238	
Actual Student Enrollment							
		Total Year			VARIANCE		
		Original	Revised	Variance	Original	Revised	
		Budget	Budget		Budget vs.	Budget vs.	
					PY Budget	PY Budget	
EXPENSES							
ADMINISTRATIVE STAFF PERSONNEL COSTS		Avg. No. of Positions					
Executive Management	0.50	118,450	118,450	-	(118,450)	(118,450)	
Instructional Management	2.20	298,185	298,185	-	(298,185)	(298,185)	
Deans, Directors & Coordinators	4.50	458,845	458,845	-	(458,845)	(458,845)	
CFO / Director of Finance	0.50	55,000	55,000	-	(55,000)	(55,000)	
Operation / Business Manager	-	-	-	-	-	-	
Administrative Staff	4.00	223,130	223,130	-	(223,130)	(223,130)	
TOTAL ADMINISTRATIVE STAFF	11.70	1,153,610	1,153,610	-	(1,153,610)	(1,153,610)	
INSTRUCTIONAL PERSONNEL COSTS							
Teachers - Regular	33.00	2,561,901	2,561,901	-	(2,561,901)	(2,561,901)	
Teachers - SPED	7.00	507,315	507,315	-	(507,315)	(507,315)	
Substitute Teachers	-	-	-	-	-	-	
Teaching Assistants	24.00	896,820	896,820	-	(896,820)	(896,820)	
Specialty Teachers	4.00	253,942	253,942	-	(253,942)	(253,942)	
Aides	-	-	-	-	-	-	
Therapists & Counselors	4.00	252,115	252,115	-	(252,115)	(252,115)	
Other	-	-	-	-	-	-	
TOTAL INSTRUCTIONAL	72.00	4,472,093	4,472,093	-	(4,472,093)	(4,472,093)	
NON-INSTRUCTIONAL PERSONNEL COSTS							
Nurse	-	-	-	-	-	-	
Librarian	-	-	-	-	-	-	
Custodian	-	-	-	-	-	-	
Security	-	-	-	-	-	-	
Other	1.50	115,027	115,027	-	(115,027)	(115,027)	
TOTAL NON-INSTRUCTIONAL	1.50	115,027	115,027	-	(115,027)	(115,027)	
SUBTOTAL PERSONNEL SERVICE COSTS	85.20	5,740,729	5,740,729	-	(5,740,729)	(5,740,729)	
PAYROLL TAXES AND BENEFITS							
Payroll Taxes		452,551	452,551	-	(452,551)	(452,551)	
Fringe / Employee Benefits		1,140,968	1,140,968	-	(1,140,968)	(1,140,968)	
Retirement / Pension		138,600	138,600	-	(138,600)	(138,600)	
TOTAL PAYROLL TAXES AND BENEFITS		1,732,119	1,732,119	-	(1,732,119)	(1,732,119)	
TOTAL PERSONNEL SERVICE COSTS	85.20	7,472,848	7,472,848	-	(7,472,848)	(7,472,848)	
CONTRACTED SERVICES							
Accounting / Audit		43,346	43,346	-	(43,346)	(43,346)	
Legal		-	-	-	-	-	
Management Company Fee		-	-	-	-	-	
Nurse Services		-	-	-	-	-	
Food Service / School Lunch		-	-	-	-	-	
Payroll Services		-	-	-	-	-	
Special Ed Services		-	-	-	-	-	
Titlement Services (i.e. Title I)		-	-	-	-	-	
Other Purchased / Professional / Consulting		20,832	20,832	-	(20,832)	(20,832)	
TOTAL CONTRACTED SERVICES		64,178	64,178	-	(64,178)	(64,178)	

BRONX CHARTER SCHOOL FOR BETTER LEARNING II						DESCRIPTION OF ASSUMPTIONS
Budget / Operating Plan						
2021-22						
	8,658,012	8,658,012	-	8,658,012	8,658,012	
Total Revenue	8,658,012	8,658,012	-	8,658,012	8,658,012	
Total Expenses	8,297,774	8,297,774	-	(8,297,774)	(8,297,774)	
Net Income	360,238	360,238	-	360,238	360,238	
Actual Student Enrollment						
	Total Year			VARIANCE		
	Original Budget	Revised Budget	Variance	Original Budget vs. PY Budget	Revised Budget vs. PY Budget	
SCHOOL OPERATIONS						
Board Expenses	-	-	-	-	-	
Classroom / Teaching Supplies & Materials	51,477	51,477	-	(51,477)	(51,477)	
Special Ed Supplies & Materials	-	-	-	-	-	
Textbooks / Workbooks	-	-	-	-	-	
Supplies & Materials other	149,818	149,818	-	(149,818)	(149,818)	
Equipment / Furniture	45,000	45,000	-	(45,000)	(45,000)	
Telephone	59,254	59,254	-	(59,254)	(59,254)	
Technology	13,149	13,149	-	(13,149)	(13,149)	
Student Testing & Assessment	25,803	25,803	-	(25,803)	(25,803)	
Field Trips	5,000	5,000	-	(5,000)	(5,000)	
Transportation (student)	-	-	-	-	-	
Student Services - other	54,018	54,018	-	(54,018)	(54,018)	
Office Expense	14,233	14,233	-	(14,233)	(14,233)	
Staff Development	70,023	70,023	-	(70,023)	(70,023)	
Staff Recruitment	13,288	13,288	-	(13,288)	(13,288)	
Student Recruitment / Marketing	4,496	4,496	-	(4,496)	(4,496)	
School Meals / Lunch	10,972	10,972	-	(10,972)	(10,972)	
Travel (Staff)	-	-	-	-	-	
Fundraising	-	-	-	-	-	
Other	9,272	9,272	-	(9,272)	(9,272)	
TOTAL SCHOOL OPERATIONS	525,803	525,803	-	(525,803)	(525,803)	
FACILITY OPERATION & MAINTENANCE						
Insurance	51,689	51,689	-	(51,689)	(51,689)	
Janitorial	-	-	-	-	-	
Building and Land Rent / Lease / Facility Finance Interest	20,000	20,000	-	(20,000)	(20,000)	
Repairs & Maintenance	4,223	4,223	-	(4,223)	(4,223)	
Equipment / Furniture	114,692	114,692	-	(114,692)	(114,692)	
Security	-	-	-	-	-	
Utilities	-	-	-	-	-	
TOTAL FACILITY OPERATION & MAINTENANCE	190,604	190,604	-	(190,604)	(190,604)	
DEPRECIATION & AMORTIZATION	44,341	44,341	-	(44,341)	(44,341)	
COVID-19 / CONTINGENCY	-	-	-	-	-	
DEFERRED RENT	-	-	-	-	-	
TOTAL EXPENSES	8,297,774	8,297,774	-	(8,297,774)	(8,297,774)	
NET INCOME	360,238	360,238	-	360,238	360,238	

BRONX CHARTER SCHOOL FOR BETTER LEARNING II						
Budget / Operating Plan						
2021-22						
	8,658,012	8,658,012	-	8,658,012	8,658,012	
Total Revenue						
Total Expenses	8,297,774	8,297,774	-	(8,297,774)	(8,297,774)	
Net Income	360,238	360,238	-	360,238	360,238	
Actual Student Enrollment						
Total Year			VARIANCE		DESCRIPTION OF ASSUMPTIONS	
Original Budget	Revised Budget	Variance	Original Budget vs. PY Budget	Revised Budget vs. PY Budget		
ENROLLMENT - *School Districts Are Linked To Above Entries* Number of Districts: NYC CHANCELLOR'S OFFICE MT VERNON SCHOOL DISTRICT - - - - - - - - - - - - ALL OTHER School Districts: (Weighted Avg) TOTAL ENROLLMENT REVENUE PER PUPIL EXPENSES PER PUPIL						

BRONX CHARTER SCHOOL FOR BETTER LEARNING II														
Budget / Operating Plan														
2021-22														
	-	2,112,896	-	-	2,194,926	-	-	2,168,732	-	-	2,181,457	-	-	8,658,012
Total Revenue														
Total Expenses														
Net Income														
Actual Student Enrollment	455	451	-	-	451	-	-	451	-	-	451	-	-	360,238
	Prior Year Actual 2020-21 Revenue Per Pupil	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30			Original Budget
		Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	
CASH FLOW ADJUSTMENTS														
OPERATING ACTIVITIES {enter descriptions below}														
Example - Add Back Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INVESTMENT ACTIVITIES {enter descriptions below}														
Example - Subtract Property and Equipment Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Investment Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FINANCING ACTIVITIES {enter descriptions below}														
Example - Add Expected Proceeds from a Loan or Line of Credit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Flow Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET INCOME	-	519,823	-	-	161,692	-	-	189,124	-	-	(510,401)	-	-	360,238
Beginning Cash Balance	-	-	-	-	519,823	-	-	681,515	-	-	870,639	-	-	-
ENDING CASH BALANCE	-	519,823	-	-	681,515	-	-	870,639	-	-	360,238	-	-	360,238

		BRONX CHARTER SCHOOL FOR BETTER LEARNING II				DESCRIPTION OF ASSUMPTIONS
		Budget / Operating Plan		2021-22		
Total Revenue		8,658,012	-	8,658,012	8,658,012	
Total Expenses		8,297,774	-	(8,297,774)	(8,297,774)	
Net Income		360,238	-	360,238	360,238	
Actual Student Enrollment						
		Total Year		VARIANCE		
		Revised Budget	Variance	Original Budget vs. PY Budget	Revised Budget vs. PY Budget	
CASH FLOW ADJUSTMENTS						
OPERATING ACTIVITIES {enter descriptions below}						
Example - Add Back Depreciation		-	-	-	-	
Other		-	-	-	-	
Total Operating Activities		-	-	-	-	
INVESTMENT ACTIVITIES {enter descriptions below}						
Example - Subtract Property and Equipment Expenditures		-	-	-	-	
Other		-	-	-	-	
Total Investment Activities		-	-	-	-	
FINANCING ACTIVITIES {enter descriptions below}						
Example - Add Expected Proceeds from a Loan or Line of Credit		-	-	-	-	
Other		-	-	-	-	
Total Financing Activities		-	-	-	-	
Total Cash Flow Adjustments		-	-	-	-	
NET INCOME		360,238	-	360,238	360,238	
Beginning Cash Balance		-	-	-	-	
ENDING CASH BALANCE		360,238	-	360,238	360,238	

BRONX CHARTER SCHOOL FOR BETTER LEARNING II

BALANCE SHEET

2021-22

DO NOT ENTER BALANCE SHEET DATA ON THIS TEMPLATE
Balance sheet data should for the Ed Corp:
Bronx Charter School for Better Learning (Combined)
should be entered on the template for
Bronx Charter School for Better Learning.

<u>ASSETS</u>	
<u>CURRENT ASSETS</u>	
Cash and cash equivalents	
Grants and contracts receivable	
Accounts receivables	
Prepaid Expenses	
Contributions and other receivables	
TOTAL CURRENT ASSETS	
 <u>PROPERTY, BUILDING AND EQUIPMENT, net</u>	
 <u>OTHER ASSETS</u>	
TOTAL ASSETS	
 <u>LIABILITIES AND NET ASSETS</u>	
<u>CURRENT LIABILITIES</u>	
Accounts payable and accrued expenses	
Accrued payroll and benefits	
Deferred Revenue	
Current maturities of long-term debt	
Short Term Debt - Bonds, Notes Payable	
Other	
TOTAL CURRENT LIABILITIES	
 <u>LONG-TERM DEBT and NOTES PAYABLE, net current maturities</u>	
TOTAL LIABILITIES	
 <u>NET ASSETS</u>	
Unrestricted	
Temporarily restricted	
TOTAL NET ASSETS	
TOTAL LIABILITIES AND NET ASSETS	

Prior Year	Q1	Q2	Q3	Q4
2020-21	As of 9/30	As of 12/31	As of 3/31	As of 6/30
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

BRONX CHARTER SCHOOL FOR BETTER LEARNING II

Budget / Operating Plan

2021-22

Total Revenue	-	2,112,896	-	-	2,194,926	-	-	2,168,732	-	-	2,181,457	-
Total Expenses	-	1,593,073	-	-	2,033,234	-	-	1,979,608	-	-	2,691,858	-
Net Income	-	519,823	-	-	161,692	-	-	189,124	-	-	(510,401)	-
Actual Student Enrollment	-	451	-	-	451	-	-	451	-	-	451	-

*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
		Current			Current			Current			Current	
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance

REVENUE												
REVENUES FROM STATE SOURCES												
Per Pupil Revenue												
2021-22 Per Pupil Rate												
NYC CHANCELLOR'S OFFICE	16,844	1,886,528	-		1,886,528	-		1,886,528	-		1,886,528	-
MT VERNON SCHOOL DISTRICT	18,437	13,828	-		13,828	-		13,828	-		13,828	-
-												
-												
-												
-												
-												
-												
-												
-												
-												
-												
-												
-												
-												
-												
-												
-												
-												
ALL OTHER School Districts: (Count = 0)												
TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding)	16,855	-	1,900,356	-	-	1,900,356	-	-	1,900,356	-	-	1,900,356
Special Education Revenue		163,647	-		163,647	-		163,647	-		163,647	-
Grants												
Stimulus												
DYCD (Department of Youth and Community Development)												
Other												
NYC DoE Rental Assistance												
Other												
TOTAL REVENUE FROM STATE SOURCES		-	2,064,003	-	-	2,064,003	-	-	2,064,003	-	-	2,064,003
REVENUE FROM FEDERAL FUNDING												
IDEA Special Needs					26,194	-						
Title I		22,990	-		68,971	-		68,971	-		68,971	
Title Funding - Other		4,516	-		13,547	-		13,547	-		13,547	
School Food Service (Free Lunch)												
Grants												
Charter School Program (CSP) Planning & Implementation												
Other												
Other		15,688	-		15,688	-		15,688	-		15,688	
TOTAL REVENUE FROM FEDERAL SOURCES		-	43,193	-	-	124,399	-	-	98,205	-	-	98,205
LOCAL and OTHER REVENUE												
Contributions and Donations		5,700	-		6,525	-		6,525	-		19,250	
Fundraising												
Erate Reimbursement												
Earnings on Investments												
Interest Income												
Food Service (Income from meals)												
Text Book												
OTHER												
TOTAL REVENUE FROM LOCAL and OTHER SOURCES		-	5,700	-	-	6,525	-	-	6,525	-	-	19,250
TOTAL REVENUE		-	2,112,896	-	-	2,194,926	-	-	2,168,732	-	-	2,181,457

BRONX CHARTER SCHOOL FOR BETTER LEARNING II

Budget / Operating Plan

2021-22

Total Revenue	-	2,112,896	-	-	2,194,926	-	-	2,168,732	-	-	2,181,457	-
Total Expenses	-	1,593,073	-	-	2,033,234	-	-	1,979,608	-	-	2,691,858	-
Net Income	-	519,823	-	-	161,692	-	-	189,124	-	-	(510,401)	-
Actual Student Enrollment	-	451	-	-	451	-	-	451	-	-	451	-

*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
		Current			Current			Current			Current	
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance

EXPENSES	Quarter 0 No. of Positions	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
		Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance
ADMINISTRATIVE STAFF PERSONNEL COSTS													
Executive Management	-	29,613	-	-	29,613	-	-	29,613	-	-	29,613	-	
Instructional Management	-	74,546	-	-	74,546	-	-	74,546	-	-	74,546	-	
Deans, Directors & Coordinators	-	38,237	-	-	114,711	-	-	114,711	-	-	191,185	-	
CFO / Director of Finance	-	13,750	-	-	13,750	-	-	13,750	-	-	13,750	-	
Operation / Business Manager	-	-	-	-	-	-	-	-	-	-	-	-	
Administrative Staff	-	55,783	-	-	55,783	-	-	55,783	-	-	55,783	-	
TOTAL ADMINISTRATIVE STAFF	-	211,928	-	-	288,403	-	-	288,403	-	-	364,876	-	
INSTRUCTIONAL PERSONNEL COSTS													
Teachers - Regular	-	454,505	-	-	588,381	-	-	588,381	-	-	930,635	-	
Teachers - SPED	-	67,875	-	-	119,847	-	-	119,847	-	-	199,745	-	
Substitute Teachers	-	-	-	-	-	-	-	-	-	-	-	-	
Teaching Assistants	-	120,463	-	-	220,824	-	-	220,824	-	-	334,707	-	
Specialty Teachers	-	34,061	-	-	59,968	-	-	59,968	-	-	99,946	-	
Aides	-	-	-	-	-	-	-	-	-	-	-	-	
Therapists & Counselors	-	33,794	-	-	59,542	-	-	59,542	-	-	99,237	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL INSTRUCTIONAL	-	710,699	-	-	1,048,562	-	-	1,048,562	-	-	1,664,270	-	
NON-INSTRUCTIONAL PERSONNEL COSTS													
Nurse	-	-	-	-	-	-	-	-	-	-	-	-	
Librarian	-	-	-	-	-	-	-	-	-	-	-	-	
Custodian	-	-	-	-	-	-	-	-	-	-	-	-	
Security	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	28,757	-	-	28,757	-	-	28,757	-	-	28,757	-	
TOTAL NON-INSTRUCTIONAL	-	28,757	-	-	28,757	-	-	28,757	-	-	28,757	-	
SUBTOTAL PERSONNEL SERVICE COSTS	-	951,384	-	-	1,365,721	-	-	1,365,721	-	-	2,057,903	-	
PAYROLL TAXES AND BENEFITS													
Payroll Taxes		113,138	-		113,138	-		113,138	-		113,138	-	
Fringe / Employee Benefits		270,175	-		330,445	-		270,175	-		270,175	-	
Retirement / Pension		34,650	-		34,650	-		34,650	-		34,650	-	
TOTAL PAYROLL TAXES AND BENEFITS		417,962	-		478,232	-		417,962	-		417,962	-	
TOTAL PERSONNEL SERVICE COSTS		1,369,346	-		1,843,954	-		1,783,684	-		2,475,865	-	
CONTRACTED SERVICES													
Accounting / Audit		8,669	-		8,669	-		8,669	-		17,338	-	
Legal		-	-		-	-		-	-		-	-	
Management Company Fee		-	-		-	-		-	-		-	-	
Nurse Services		-	-		-	-		-	-		-	-	
Food Service / School Lunch		-	-		-	-		-	-		-	-	
Payroll Services		-	-		-	-		-	-		-	-	
Special Ed Services		-	-		-	-		-	-		-	-	
Titlement Services (i.e. Title I)		-	-		-	-		-	-		-	-	
Other Purchased / Professional / Consulting		5,208	-		5,208	-		5,208	-		5,208	-	
TOTAL CONTRACTED SERVICES		13,877	-		13,877	-		13,877	-		22,546	-	

BRONX CHARTER SCHOOL FOR BETTER LEARNING II

Budget / Operating Plan

2021-22

Total Revenue	-	2,112,896	-	-	2,194,926	-	-	2,168,732	-	-	2,181,457	-
Total Expenses	-	1,593,073	-	-	2,033,234	-	-	1,979,608	-	-	2,691,858	-
Net Income	-	519,823	-	-	161,692	-	-	189,124	-	-	(510,401)	-
Actual Student Enrollment	-	451	-	-	451	-	-	451	-	-	451	-

*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
		Current Budget	Variance		Current Budget	Variance		Current Budget	Variance		Current Budget	Variance
	Actual			Actual			Actual			Actual		

SCHOOL OPERATIONS												
Board Expenses		-	-		-	-		-	-		-	-
Classroom / Teaching Supplies & Materials		20,591	-		12,869	-		12,869	-		5,148	-
Special Ed Supplies & Materials		-	-		-	-		-	-		-	-
Textbooks / Workbooks		-	-		-	-		-	-		-	-
Supplies & Materials other		59,927	-		37,455	-		37,455	-		14,982	-
Equipment / Furniture		11,250	-		11,250	-		11,250	-		11,250	-
Telephone		14,814	-		14,814	-		14,814	-		14,814	-
Technology		3,287	-		3,287	-		3,287	-		3,287	-
Student Testing & Assessment		6,451	-		6,451	-		6,451	-		6,451	-
Field Trips		1,250	-		1,250	-		1,250	-		1,250	-
Transportation (student)		-	-		-	-		-	-		-	-
Student Services - other		13,505	-		13,505	-		13,505	-		13,505	-
Office Expense		3,558	-		3,558	-		3,558	-		3,558	-
Staff Development		17,506	-		17,506	-		17,506	-		17,506	-
Staff Recruitment		-	-		-	-		6,644	-		6,644	-
Student Recruitment / Marketing		-	-		2,248	-		2,248	-		-	-
School Meals / Lunch		2,743	-		2,743	-		2,743	-		2,743	-
Travel (Staff)		-	-		-	-		-	-		-	-
Fundraising		-	-		-	-		-	-		-	-
Other		2,318	-		2,318	-		2,318	-		2,318	-
TOTAL SCHOOL OPERATIONS	-	157,199	-	-	129,253	-	-	135,897	-	-	103,455	-
FACILITY OPERATION & MAINTENANCE												
Insurance		12,922	-		12,922	-		12,922	-		12,922	-
Janitorial		-	-		-	-		-	-		-	-
Building and Land Rent / Lease / Facility Finance Interest		10,000	-		3,500	-		3,500	-		3,000	-
Repairs & Maintenance		1,056	-		1,056	-		1,056	-		1,056	-
Equipment / Furniture		28,673	-		28,673	-		28,673	-		28,673	-
Security		-	-		-	-		-	-		-	-
Utilities		-	-		-	-		-	-		-	-
TOTAL FACILITY OPERATION & MAINTENANCE	-	52,651	-	-	46,151	-	-	46,151	-	-	45,651	-
DEPRECIATION & AMORTIZATION		-	-		-	-		-	-		44,341	-
COVID-19 / CONTINGENCY		-	-		-	-		-	-		-	-
DEFERRED RENT		-	-		-	-		-	-		-	-
TOTAL EXPENSES	-	1,593,073	-	-	2,033,234	-	-	1,979,608	-	-	2,691,858	-
NET INCOME	-	519,823	-	-	161,692	-	-	189,124	-	-	(510,401)	-

BRONX CHARTER SCHOOL FOR BETTER LEARNING II

Budget / Operating Plan

2021-22

Total Revenue	-	2,112,896	-	-	2,194,926	-	-	2,168,732	-	-	2,181,457	-
Total Expenses	-	1,593,073	-	-	2,033,234	-	-	1,979,608	-	-	2,691,858	-
Net Income	-	519,823	-	-	161,692	-	-	189,124	-	-	(510,401)	-
Actual Student Enrollment	-	451	-	-	451	-	-	451	-	-	451	-

*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
		Current			Current			Current			Current	
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance

ENROLLMENT - *School Districts Are Linked To Above Entries*												
NYC CHANCELLOR'S OFFICE	-	448	-	-	448	-	-	448	-	-	448	-
MT VERNON SCHOOL DISTRICT	-	3	-	-	3	-	-	3	-	-	3	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
ALL OTHER School Districts: (Count = 0)	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ENROLLMENT	-	<u>451</u>	-	-	<u>451</u>	-	-	<u>451</u>	-	-	<u>451</u>	-
REVENUE PER PUPIL	-	<u>4,685</u>	-	-	<u>4,867</u>	-	-	<u>4,809</u>	-	-	<u>4,837</u>	-
EXPENSES PER PUPIL	-	<u>3,532</u>	-	-	<u>4,508</u>	-	-	<u>4,389</u>	-	-	<u>5,969</u>	-

BRONX CHARTER SCHOOL FOR BETTER LEARNING II

Budget / Operating Plan

2021-22

Total Revenue	-	-	-	8,658,012	(8,658,012)	-	-	8,658,012	(8,658,012)	-	-
Total Expenses	-	-	-	8,297,774	8,297,774	-	-	8,297,774	8,297,774	-	-
Net Income	-	-	-	360,238	(360,238)	-	-	360,238	(360,238)	-	-
Actual Student Enrollment	-	-	-	-	-	-	-	-	-	-	-

TOTALS AND VARIANCE ANALYSIS

*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed

REVENUE

REVENUES FROM STATE SOURCES

Per Pupil Revenue

2021-22
Per Pupil Rate

	Actual	Current Budget (Current Quarter)	Actual vs. Current Budget	Current Budget - TY	Actual vs. Current Budget TY	Original Budget (Current Quarter)	Actual vs. Original Budget	Original Budget - TY	Actual vs. Original Budget TY	PY Actual (PY TY / No. of COMPLETED Actual CY Quarters)	Actual CY vs. Actual PY
NYC CHANCELLOR'S OFFICE	-	-	-	7,546,112	(7,546,112)	-	-	7,546,112	(7,546,112)	-	-
MT VERNON SCHOOL DISTRICT	-	-	-	55,311	(55,311)	-	-	55,311	(55,311)	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
ALL OTHER School Districts: (Count = 0)	-	-	-	-	-	-	-	-	-	-	-
TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding)	-	-	-	7,601,423	(7,601,423)	-	-	7,601,423	(7,601,423)	-	-
Special Education Revenue	-	-	-	654,588	(654,588)	-	-	654,588	(654,588)	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-
Stimulus	-	-	-	-	-	-	-	-	-	-	-
DYCD (Department of Youth and Community Development)	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
NYC DoE Rental Assistance	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE FROM STATE SOURCES	-	-	-	8,256,011	(8,256,011)	-	-	8,256,011	(8,256,011)	-	-
REVENUE FROM FEDERAL FUNDING	-	-	-	-	-	-	-	-	-	-	-
IDEA Special Needs	-	-	-	26,194	(26,194)	-	-	26,194	(26,194)	-	-
Title I	-	-	-	229,902	(229,902)	-	-	229,902	(229,902)	-	-
Title Funding - Other	-	-	-	45,155	(45,155)	-	-	45,155	(45,155)	-	-
School Food Service (Free Lunch)	-	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-
Charter School Program (CSP) Planning & Implementation	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	62,750	(62,750)	-	-	62,750	(62,750)	-	-
TOTAL REVENUE FROM FEDERAL SOURCES	-	-	-	364,001	(364,001)	-	-	364,001	(364,001)	-	-
LOCAL and OTHER REVENUE	-	-	-	-	-	-	-	-	-	-	-
Contributions and Donations	-	-	-	38,000	(38,000)	-	-	38,000	(38,000)	-	-
Fundraising	-	-	-	-	-	-	-	-	-	-	-
Erate Reimbursement	-	-	-	-	-	-	-	-	-	-	-
Earnings on Investments	-	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-	-
Food Service (Income from meals)	-	-	-	-	-	-	-	-	-	-	-
Text Book	-	-	-	-	-	-	-	-	-	-	-
OTHER	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE FROM LOCAL and OTHER SOURCES	-	-	-	38,000	(38,000)	-	-	38,000	(38,000)	-	-
TOTAL REVENUE	-	-	-	8,658,012	(8,658,012)	-	-	8,658,012	(8,658,012)	-	-

BRONX CHARTER SCHOOL FOR BETTER LEARNING II

Budget / Operating Plan

2021-22

Total Revenue	-	-	-	8,658,012	(8,658,012)	-	-	8,658,012	(8,658,012)	-	-
Total Expenses	-	-	-	8,297,774	8,297,774	-	-	8,297,774	8,297,774	-	-
Net Income	-	-	-	360,238	(360,238)	-	-	360,238	(360,238)	-	-
Actual Student Enrollment	-	-	-			-	-			-	-

TOTALS AND VARIANCE ANALYSIS

*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed

	Quarter 0 No. of Positions	TOTALS AND VARIANCE ANALYSIS									
		Actual	Current Budget (Current Quarter)	Actual vs. Current Budget	Current Budget - TY	Actual vs. Current Budget TY	Original Budget (Current Quarter)	Actual vs. Original Budget	Original Budget - TY	Actual vs. Original Budget TY	PY Actual (PY TY / No. of COMPLETED Actual CY Quarters)
EXPENSES											
ADMINISTRATIVE STAFF PERSONNEL COSTS											
Executive Management	-	-	-	118,450	118,450	-	-	118,450	118,450	-	-
Instructional Management	-	-	-	298,185	298,185	-	-	298,185	298,185	-	-
Deans, Directors & Coordinators	-	-	-	458,845	458,845	-	-	458,845	458,845	-	-
CFO / Director of Finance	-	-	-	55,000	55,000	-	-	55,000	55,000	-	-
Operation / Business Manager	-	-	-	-	-	-	-	-	-	-	-
Administrative Staff	-	-	-	223,130	223,130	-	-	223,130	223,130	-	-
TOTAL ADMINISTRATIVE STAFF	-	-	-	1,153,610	1,153,610	-	-	1,153,610	1,153,610	-	-
INSTRUCTIONAL PERSONNEL COSTS											
Teachers - Regular	-	-	-	2,561,901	2,561,901	-	-	2,561,901	2,561,901	-	-
Teachers - SPED	-	-	-	507,315	507,315	-	-	507,315	507,315	-	-
Substitute Teachers	-	-	-	-	-	-	-	-	-	-	-
Teaching Assistants	-	-	-	896,820	896,820	-	-	896,820	896,820	-	-
Specialty Teachers	-	-	-	253,942	253,942	-	-	253,942	253,942	-	-
Aides	-	-	-	-	-	-	-	-	-	-	-
Therapists & Counselors	-	-	-	252,115	252,115	-	-	252,115	252,115	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTIONAL	-	-	-	4,472,093	4,472,093	-	-	4,472,093	4,472,093	-	-
NON-INSTRUCTIONAL PERSONNEL COSTS											
Nurse	-	-	-	-	-	-	-	-	-	-	-
Librarian	-	-	-	-	-	-	-	-	-	-	-
Custodian	-	-	-	-	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	115,027	115,027	-	-	115,027	115,027	-	-
TOTAL NON-INSTRUCTIONAL	-	-	-	115,027	115,027	-	-	115,027	115,027	-	-
SUBTOTAL PERSONNEL SERVICE COSTS	-	-	-	5,740,729	5,740,729	-	-	5,740,729	5,740,729	-	-
PAYROLL TAXES AND BENEFITS											
Payroll Taxes	-	-	-	452,551	452,551	-	-	452,551	452,551	-	-
Fringe / Employee Benefits	-	-	-	1,140,968	1,140,968	-	-	1,140,968	1,140,968	-	-
Retirement / Pension	-	-	-	138,600	138,600	-	-	138,600	138,600	-	-
TOTAL PAYROLL TAXES AND BENEFITS	-	-	-	1,732,119	1,732,119	-	-	1,732,119	1,732,119	-	-
TOTAL PERSONNEL SERVICE COSTS	-	-	-	7,472,848	7,472,848	-	-	7,472,848	7,472,848	-	-
CONTRACTED SERVICES											
Accounting / Audit	-	-	-	43,346	43,346	-	-	43,346	43,346	-	-
Legal	-	-	-	-	-	-	-	-	-	-	-
Management Company Fee	-	-	-	-	-	-	-	-	-	-	-
Nurse Services	-	-	-	-	-	-	-	-	-	-	-
Food Service / School Lunch	-	-	-	-	-	-	-	-	-	-	-
Payroll Services	-	-	-	-	-	-	-	-	-	-	-
Special Ed Services	-	-	-	-	-	-	-	-	-	-	-
Titlement Services (i.e. Title I)	-	-	-	-	-	-	-	-	-	-	-
Other Purchased / Professional / Consulting	-	-	-	20,832	20,832	-	-	20,832	20,832	-	-
TOTAL CONTRACTED SERVICES	-	-	-	64,178	64,178	-	-	64,178	64,178	-	-

BRONX CHARTER SCHOOL FOR BETTER LEARNING II

Budget / Operating Plan

2021-22

Total Revenue	-	-	-	8,658,012	(8,658,012)	-	-	8,658,012	(8,658,012)	-	-
Total Expenses	-	-	-	8,297,774	8,297,774	-	-	8,297,774	8,297,774	-	-
Net Income	-	-	-	360,238	(360,238)	-	-	360,238	(360,238)	-	-
Actual Student Enrollment	-	-	-			-	-			-	-

TOTALS AND VARIANCE ANALYSIS

*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed

	Actual	Current Budget (Current Quarter)	Actual vs. Current Budget	Current Budget - TY	Actual vs. Current Budget TY	Original Budget (Current Quarter)	Actual vs. Original Budget	Original Budget - TY	Actual vs. Original Budget TY	PY Actual (PY TY / No. of COMPLETED Actual CY Quarters)	Actual CY vs. Actual PY
SCHOOL OPERATIONS											
Board Expenses	-	-	-	-	-	-	-	-	-	-	-
Classroom / Teaching Supplies & Materials	-	-	-	51,477	51,477	-	-	51,477	51,477	-	-
Special Ed Supplies & Materials	-	-	-	-	-	-	-	-	-	-	-
Textbooks / Workbooks	-	-	-	-	-	-	-	-	-	-	-
Supplies & Materials other	-	-	-	149,818	149,818	-	-	149,818	149,818	-	-
Equipment / Furniture	-	-	-	45,000	45,000	-	-	45,000	45,000	-	-
Telephone	-	-	-	59,254	59,254	-	-	59,254	59,254	-	-
Technology	-	-	-	13,149	13,149	-	-	13,149	13,149	-	-
Student Testing & Assessment	-	-	-	25,803	25,803	-	-	25,803	25,803	-	-
Field Trips	-	-	-	5,000	5,000	-	-	5,000	5,000	-	-
Transportation (student)	-	-	-	-	-	-	-	-	-	-	-
Student Services - other	-	-	-	54,018	54,018	-	-	54,018	54,018	-	-
Office Expense	-	-	-	14,233	14,233	-	-	14,233	14,233	-	-
Staff Development	-	-	-	70,023	70,023	-	-	70,023	70,023	-	-
Staff Recruitment	-	-	-	13,288	13,288	-	-	13,288	13,288	-	-
Student Recruitment / Marketing	-	-	-	4,496	4,496	-	-	4,496	4,496	-	-
School Meals / Lunch	-	-	-	10,972	10,972	-	-	10,972	10,972	-	-
Travel (Staff)	-	-	-	-	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	9,272	9,272	-	-	9,272	9,272	-	-
TOTAL SCHOOL OPERATIONS	-	-	-	525,803	525,803	-	-	525,803	525,803	-	-
FACILITY OPERATION & MAINTENANCE											
Insurance	-	-	-	51,689	51,689	-	-	51,689	51,689	-	-
Janitorial	-	-	-	-	-	-	-	-	-	-	-
Building and Land Rent / Lease / Facility Finance Interest	-	-	-	20,000	20,000	-	-	20,000	20,000	-	-
Repairs & Maintenance	-	-	-	4,223	4,223	-	-	4,223	4,223	-	-
Equipment / Furniture	-	-	-	114,692	114,692	-	-	114,692	114,692	-	-
Security	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
TOTAL FACILITY OPERATION & MAINTENANCE	-	-	-	190,604	190,604	-	-	190,604	190,604	-	-
DEPRECIATION & AMORTIZATION	-	-	-	44,341	44,341	-	-	44,341	44,341	-	-
COVID-19 / CONTINGENCY	-	-	-	-	-	-	-	-	-	-	-
DEFERRED RENT	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	-	-	-	8,297,774	8,297,774	-	-	8,297,774	8,297,774	-	-
NET INCOME	-	-	-	360,238	(360,238)	-	-	360,238	(360,238)	-	-

BRONX CHARTER SCHOOL FOR BETTER LEARNING II
Budget / Operating Plan

2021-22

Total Revenue	-	-	-	8,658,012	(8,658,012)	-	-	8,658,012	(8,658,012)	-	-
Total Expenses	-	-	-	8,297,774	8,297,774	-	-	8,297,774	8,297,774	-	-
Net Income	-	-	-	360,238	(360,238)	-	-	360,238	(360,238)	-	-
Actual Student Enrollment	-	-	-			-	-			-	-

TOTALS AND VARIANCE ANALYSIS

***NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed**

Actual	Current Budget (Current Quarter)	Actual vs. Current Budget	Current Budget - TY	Actual vs. Current Budget TY	Original Budget (Current Quarter)	Actual vs. Original Budget	Original Budget - TY	Actual vs. Original Budget TY	PY Actual (PY TY / Actual CY Quarters)	Actual CY vs. Actual PY
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ENROLLMENT - *School Districts Are Linked To Above Entries*	* Enrollment Data Based on Last Actual Quarter Completed									
NYC CHANCELLOR'S OFFICE	-	-	-		-	-			-	-
MT VERNON SCHOOL DISTRICT	-	-	-		-	-			-	-
-	-	-	-		-	-			-	-
-	-	-	-		-	-			-	-
-	-	-	-		-	-			-	-
-	-	-	-		-	-			-	-
-	-	-	-		-	-			-	-
-	-	-	-		-	-			-	-
-	-	-	-		-	-			-	-
-	-	-	-		-	-			-	-
-	-	-	-		-	-			-	-
-	-	-	-		-	-			-	-
-	-	-	-		-	-			-	-
-	-	-	-		-	-			-	-
-	-	-	-		-	-			-	-
-	-	-	-		-	-			-	-
-	-	-	-		-	-			-	-
-	-	-	-		-	-			-	-
-	-	-	-		-	-			-	-
-	-	-	-		-	-			-	-
ALL OTHER School Districts: (Count = 0)	-	-	-		-	-			-	-
TOTAL ENROLLMENT	-	-	-		-	-			-	-
REVENUE PER PUPIL	-	-	-		-	-			-	-
EXPENSES PER PUPIL	-	-	-		-	-			-	-



Annual Report Requirement
for SUNY Authorized Charter Schools
BRONX CHARTER SCHOOL FOR BETTER LEARNING II
2021-22

Administrative
expenditures per pupil:

\$0.00

Per NYS Statute

Administrative expenditures per pupil: the sum of all general administration salaries and other general administration expenditures divided by the total number of enrolled students. Employee benefit costs or expenditures should not be reported here.

***NOTE: THIS TAB ONLY NEEDS TO BE COMPLETED FOR Q4**

BRONX CHARTER SCHOOL FOR BETTER LEARNING

BRONX, NEW YORK

AUDITED FINANCIAL STATEMENTS

OTHER FINANCIAL INFORMATION

AND

INDEPENDENT AUDITOR'S REPORTS

JUNE 30, 2021

(With Comparative Totals for 2020)

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Bronx Charter School for Better Learning

Report on the Financial Statements

We have audited the accompanying financial statements of Bronx Charter School for Better Learning, which comprise the statement of financial position as of June 30, 2021, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Bronx Charter School for Better Learning as of June 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited Bronx Charter School for Better Learning's June 30, 2020 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 28, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Report Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2021 on our consideration of Bronx Charter School for Better Learning's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Bronx Charter School for Better Learning's internal control over other financial reporting and compliance.

Mengel, Metzger, Bar & Co. LLP

Rochester, New York
October 28, 2021

BRONX CHARTER SCHOOL FOR BETTER LEARNING

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2021

(With Comparative Totals for 2020)

<u>ASSETS</u>	<u>June 30,</u>	
	<u>2021</u>	<u>2020</u>
<u>CURRENT ASSETS</u>		
Cash and cash equivalents	\$ 7,338,163	\$ 3,955,102
Certificates of deposit	1,421,812	1,406,346
Accounts receivable	245,603	407,426
Grants and contracts receivables	933,048	478,691
Prepaid expenses and other current assets	<u>35,440</u>	<u>22,087</u>
TOTAL CURRENT ASSETS	9,974,066	6,269,652
<u>PROPERTY AND EQUIPMENT</u> , net	416,476	364,470
<u>OTHER ASSET</u> - escrow account	<u>157,381</u>	<u>156,754</u>
TOTAL ASSETS	<u>\$ 10,547,923</u>	<u>\$ 6,790,876</u>
 <u>LIABILITIES AND NET ASSETS</u>		
<u>CURRENT LIABILITIES</u>		
Accounts payable and accrued expenses	\$ 96,686	\$ 57,605
Accrued payroll and benefits	1,529,510	1,526,535
Deferred revenue	<u>11,593</u>	<u>14,183</u>
TOTAL CURRENT LIABILITIES	1,637,789	1,598,323
 <u>NET ASSETS</u>		
Without donor restrictions	8,878,640	5,160,808
With donor restrictions	<u>31,494</u>	<u>31,745</u>
TOTAL NET ASSETS	<u>8,910,134</u>	<u>5,192,553</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 10,547,923</u>	<u>\$ 6,790,876</u>

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

BRONX CHARTER SCHOOL FOR BETTER LEARNING

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

YEAR ENDED JUNE 30, 2021
 (With Comparative Totals for 2020)

	Year ended June 30,			2020
	2021		Total	
	Without donor restrictions	With donor restrictions		
Revenue, gains, and other support:				
Public school district				
Resident student enrollment	\$ 16,300,115	\$ -	\$ 16,300,115	\$ 15,237,042
Students with disabilities	1,392,795	-	1,392,795	1,310,568
Grants and contracts				
State and local	196,515	-	196,515	187,991
Federal - Title and IDEA	694,797	-	694,797	617,239
Federal - other	556,288	-	556,288	46,054
TOTAL REVENUE, GAINS AND OTHER SUPPORT	19,140,510	-	19,140,510	17,398,894
Expenses:				
Program services:				
Regular education	11,582,621	-	11,582,621	12,037,228
Special education	2,756,651	-	2,756,651	2,790,825
Total program services	14,339,272	-	14,339,272	14,828,053
Management and general	1,100,876	-	1,100,876	900,260
Fundraising and special events	118,975	-	118,975	161,903
TOTAL OPERATING EXPENSES	15,559,123	-	15,559,123	15,890,216
SURPLUS FROM SCHOOL OPERATIONS	3,581,387	-	3,581,387	1,508,678
Support and other revenue:				
Contributions				
Foundations	70,400	-	70,400	72,118
Individuals	29,579	-	29,579	101,026
Fundraising	17,129	-	17,129	1,000
Interest income	18,875	-	18,875	21,353
Net assets released from restriction	251	(251)	-	-
Miscellaneous income	211	-	211	261
TOTAL SUPPORT AND OTHER REVENUE	136,445	(251)	136,194	195,758
CHANGE IN NET ASSETS	3,717,832	(251)	3,717,581	1,704,436
Net assets at beginning of year	5,160,808	31,745	5,192,553	3,488,117
NET ASSETS AT END OF YEAR	\$ 8,878,640	\$ 31,494	\$ 8,910,134	\$ 5,192,553

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

BRONX CHARTER SCHOOL FOR BETTER LEARNING

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2021
 (With Comparative Totals for 2020)

	Year ended June 30,								2020
	2021								
	No. of Positions	Program Services			Supporting Services			Total	
Regular Education		Special Education	Sub-total	Management and general	Fundraising and special events	Sub-total			
Personnel services costs:									
Administrative staff personnel	9	\$ 50,932	\$ 25,466	\$ 76,398	\$ 422,736	\$ 66,335	\$ 489,071	\$ 565,469	\$ 537,305
Instructional personnel	142	6,896,928	1,758,349	8,655,277	-	-	-	8,655,277	9,036,298
Non-instructional personnel	17	1,237,373	183,709	1,421,082	210,306	17,124	227,430	1,648,512	1,499,207
Total personnel services costs	168	8,185,233	1,967,524	10,152,757	633,042	83,459	716,501	10,869,258	11,072,810
Fringe benefits and payroll taxes		2,205,772	530,463	2,736,235	169,378	22,373	191,751	2,927,986	2,794,902
Retirement		197,193	47,596	244,789	14,302	1,918	16,220	261,009	267,780
Legal service		-	-	-	46,034	-	46,034	46,034	7,748
Accounting / audit services		-	-	-	50,123	-	50,123	50,123	35,500
Other purchased / professional / consulting services		137,572	25,859	163,431	90,644	727	91,371	254,802	380,069
Repairs and maintenance		126,002	30,398	156,400	9,207	1,232	10,439	166,839	172,202
Insurance		84,760	20,465	105,225	6,113	821	6,934	112,159	92,965
Utilities		110,301	26,587	136,888	8,171	1,090	9,261	146,149	88,704
Supplies and materials		101,458	16,965	118,423	3,073	404	3,477	121,900	158,705
Non-capitalized equipment/furnishings		2,546	619	3,165	163	23	186	3,351	8,568
Staff development		13,628	3,299	16,927	945	128	1,073	18,000	62,382
Marketing and recruitment		10,102	1,424	11,526	50,993	22	51,015	62,541	62,477
Technology		80,116	14,870	94,986	3,920	545	4,465	99,451	57,077
Food service		1,964	473	2,437	146	19	165	2,602	20,188
Student services		68,841	8,118	76,959	-	-	-	76,959	190,667
Office expense		74,889	18,125	93,014	5,192	705	5,897	98,911	107,882
Depreciation		172,532	41,521	214,053	13,104	1,736	14,840	228,893	256,854
Other		9,712	2,345	12,057	(3,674)	3,773	99	12,156	52,736
		<u>\$ 11,582,621</u>	<u>\$ 2,756,651</u>	<u>\$ 14,339,272</u>	<u>\$ 1,100,876</u>	<u>\$ 118,975</u>	<u>\$ 1,219,851</u>	<u>\$ 15,559,123</u>	<u>\$ 15,890,216</u>

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

BRONX CHARTER SCHOOL FOR BETTER LEARNING

STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2021
(With Comparative Totals for 2020)

	<u>Year ended June 30,</u>	
	<u>2021</u>	<u>2020</u>
<u>CASH FLOWS - OPERATING ACTIVITIES</u>		
Change in net assets	\$ 3,717,581	\$ 1,704,436
Adjustments to reconcile change in net assets to net cash provided from operating activities:		
Depreciation	228,893	256,854
Bad debt expense	-	4,193
Changes in certain assets and liabilities affecting operations:		
Accounts receivable	161,823	(223,527)
Grants and contracts receivables	(454,357)	(249,247)
Prepaid expenses and other current assets	(13,353)	38,507
Accounts payable and accrued expenses	39,081	(182,414)
Accrued payroll and benefits	2,975	195,874
Deferred revenue	(2,590)	(36,543)
NET CASH PROVIDED FROM OPERATING ACTIVITIES	3,680,053	1,508,133
<u>CASH FLOWS - INVESTING ACTIVITIES</u>		
Purchases of property and equipment	(280,899)	(176,786)
Purchases of certificates of deposit	(15,466)	(318,389)
NET CASH USED FOR INVESTING ACTIVITIES	(296,365)	(495,175)
NET INCREASE IN CASH, CASH EQUIVALENTS, AND RESTRICTED CASH	3,383,688	1,012,958
Cash, cash equivalents, and restricted cash at beginning of year	4,111,856	3,098,898
CASH, CASH EQUIVALENTS, AND RESTRICTED CASH AT END OF YEAR	<u>\$ 7,495,544</u>	<u>\$ 4,111,856</u>
<u>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</u>		
Reconciliation of cash, cash equivalents, and restricted cash reported within the statement of financial position that sum to the total amounts shown in the statement of cash flows:		
Cash and cash equivalents	\$ 7,338,163	\$ 3,955,102
Cash in escrow	157,381	156,754
	<u>\$ 7,495,544</u>	<u>\$ 4,111,856</u>

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

BRONX CHARTER SCHOOL FOR BETTER LEARNING

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2021
(With Comparative Totals for 2020)

NOTE A: THE SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Charter School

Bronx Charter School for Better Learning (“the Charter School”) is an educational corporation that operates as a charter school in the borough of Bronx, New York. The Charter School operates two schools, Bronx Charter School for Better Learning (“BBL I”) and Bronx Charter School for Better Learning II (“BBL II”). On March 25, 2003, the Board of Regents of the University of the State of New York granted BBL I a provisional charter valid for a term of five years and renewable upon expiration. On May 24, 2017, BBL I obtained a five year charter renewal with the ability to operate through July 31, 2023.

On July 22, 2014, the Board of Regents of the University of the State of New York amended the charter agreement permitting an additional school to be opened by the Charter School. During the 2015 fiscal year, the Charter School added BBL II under its expanded charter. BBL II has the authority to operate through July 30, 2025. The Charter School was established to provide its students in grades K-5 with a solid foundation for academic success, through achievement that exceeds citywide averages and meets or exceeds New York State Standards and national norms in all curriculum areas tested, especially in mathematics and language arts. The Charter School operates a Pre-K program which is not considered a chartered grade. There is a separate contract between the Charter School and the New York Department of Education regarding the operation of the Pre-K program.

The accompanying financial statements include the accounts of BBL I and BBL II (collectively referred to as the “Charter School”). All intercompany balances and transactions have been eliminated in the accompanying financial statements.

Classification of net assets

To ensure observance of limitations and restrictions placed on the use of resources available to the Charter School, the accounts of the Charter School are maintained in accordance with the principles of accounting for not-for-profit organizations. This is the procedure by which resources are classified for reporting purposes into net asset groups, established according to their nature and purpose. Accordingly, all financial transactions have been recorded and reported by net asset group.

The assets, liabilities, activities, and net assets are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions

Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The Board of Trustees has discretionary control to use these in carrying on operations in accordance with the guidelines established by the Charter School.

Net Assets With Donor Restrictions

Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. The Charter School had net assets with donor restrictions of \$31,494 and \$31,745 at June 30, 2021 or 2020, respectively.

BRONX CHARTER SCHOOL FOR BETTER LEARNING

NOTES TO FINANCIAL STATEMENTS, Cont'd

YEAR ENDED JUNE 30, 2021
(With Comparative Totals for 2020)

NOTE A: THE SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

Revenue recognition

Revenue from Exchange Transactions: The Charter School recognizes revenue in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2014-09, Revenue from Contracts with Customers, as amended. ASU 2014-09 applies to exchange transactions with customers that are bound by contracts or similar arrangements and establishes a performance obligation approach to revenue recognition. The Charter School's public school district revenues qualify as exchange transactions and the revenues are earned over time.

Public School District Revenue

The Charter School recognizes revenue as educational programming is provided to students throughout the year. The Charter School earns public school district revenue based on the approved per pupil tuition rate of the public school district in which the pupil resides. The amount received each year from the resident district is the product of the approved per pupil tuition rate and the full-time equivalent student enrollment of the Charter School. Each NYS school district has a fixed per pupil tuition rate which is calculated annually by NYSED in accordance with NYS Education Law. Amounts are billed in advance every other month and payments are typically received in six installments during the year. At the end of each school year, a reconciliation of actual enrollment to billed enrollment is performed and any additional amounts due or excess funds received are agreed upon between the Charter School and the district(s) and are paid or recouped. Additional funding is available for students requiring special education services. The amount of additional funding is dependent upon the length of time and types of services provided by the Charter School to each student, subject to a maximum amount based upon a set rate for each district as calculated by NYSED.

Universal Pre-Kindergarten (Pre-K)

Similar to public school district revenue, the Charter School recognizes Pre-K revenue as educational programming is provided to students throughout the year. The maximum revenue amount is based on a contractually determined fixed amount per student and the number of students enrolled at a point in time. This amount could be further reduced if actual costs incurred in providing the Pre-K program are less than the maximum calculated amount of the contract. Amounts are paid in installments throughout the course of the year, with the final 5% paid upon submission of all required documentation at the end of the contract year. Approximately \$197,000 and \$188,000 of funding was received during the years ending June 30, 2021 and 2020, respectively, and is included in the state and local grants line on the accompanying statement of activities and changes in net assets.

Fundraising

The Charter School conducts special events in which a portion of the gross proceeds paid by the participant represents payment for the direct cost of the benefits received by the participant at the event—the exchange component, and a portion represents a contribution to the Charter School. Unless a verifiable objective means exists to demonstrate otherwise, the fair value of meals and entertainment provided at special events is measured at the actual cost to the Charter School. The contribution component is the excess of the gross proceeds over the fair value of the direct donor benefit. The direct costs of the special events, which ultimately benefit the donor rather than the Charter School, are recorded as fundraising expense in the statement of functional expenses. The performance obligation is delivery of the event. The event fee is set by the Charter School. Special event fees collected by the Charter School in advance of its delivery are initially recognized as liabilities (deferred revenue) and recognized as special event revenue after delivery of the event.

BRONX CHARTER SCHOOL FOR BETTER LEARNING

NOTES TO FINANCIAL STATEMENTS, Cont'd

YEAR ENDED JUNE 30, 2021
(With Comparative Totals for 2020)

NOTE A: THE SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

For special event fees received before year-end for an event to occur after year-end, the Charter School follows AICPA guidance where the inherent contribution is conditioned on the event taking place and is therefore treated as a refundable advance along with the exchange component.

The following tables summarizes contract balances at their respective statement of financial position dates:

	<u>June 30,</u>		
	<u>2021</u>	<u>2020</u>	<u>2019</u>
Accounts receivable	\$ 245,603	\$ 407,426	\$ 188,092

Contributions

The Charter School recognizes contributions when cash, securities or other assets, an unconditional promise to give, or a notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. Approximately \$12,000 and \$14,000 was deferred at June 30, 2021 and 2020, respectively, mostly related to the Charter School's summer program.

Contributions and unconditional promises to give are recorded as revenue in the appropriate class of net assets depending on the existence of any donor restrictions. A contribution that is received and expended in the same period for a specific purpose is classified as revenue without donor restrictions.

Contributions are recorded as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidating statement of activities and changes in net assets as net assets released from restrictions.

Grant revenue

Some of the Charter School's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Charter School has incurred expenditures in compliance with specific contract or grant provisions. Certain grants are subject to audit and retroactive adjustments by its funders. Any changes resulting from these audits are recognized in the year they become known. Qualifying expenditures that have been incurred but are yet to be reimbursed are reported as grants receivable in the accompanying statement of financial position. Amounts received prior to incurring qualifying expenditures are reported as deferred revenue in the accompanying statement of financial position. There was no revenue deferred at June 30, 2021 and 2020, respectively. The Charter School typically fully expends their grants within the fiscal year with only minor amounts carrying forward to future periods.

BRONX CHARTER SCHOOL FOR BETTER LEARNING

NOTES TO FINANCIAL STATEMENTS, Cont'd

YEAR ENDED JUNE 30, 2021
(With Comparative Totals for 2020)

NOTE A: THE SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

Cash and cash equivalents

Cash and certain money market account balances are maintained at financial institutions located in New York and are insured by the FDIC up to \$250,000 at each institution. The Charter School considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. In the normal course of business, the cash and cash equivalent account balances at any given time may exceed insured limits. However, the Charter School has not experienced any losses in such accounts and does not believe it is exposed to significant risk in cash and cash equivalents.

Certificates of deposit

Certificates of deposit represent certificates of deposit with maturities of twelve months or less. These assets are carried at their original cost plus interest earned. In the normal course of business, the account balances at any given time may exceed insured limits. However, the Charter School has not experienced any losses in such accounts and does not believe it is exposed to significant risk in certificates of deposit.

Accounts, grants and contracts receivables

Grants and other receivables are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts based on its assessment of the current status of individual receivables from grants, agencies and others. Balances that are still outstanding after management has used reasonable collection efforts are written off against the allowance for doubtful accounts. There was no allowance for doubtful accounts at June 30, 2021 or 2020.

Property and equipment

Property and equipment are recorded at cost. Depreciation is computed using the straight-line method on a basis considered adequate to depreciate the assets over their estimated useful lives, which range from three to five years.

Major renewals and betterments are capitalized, while repairs and maintenance are charged to operations as incurred. Upon sale or retirement, the related cost and allowances for depreciation are removed from the accounts and the related gain or loss is reflected in operations.

Escrow account

The Charter School segregated certain certificates of deposit to fund an escrow account in accordance with the terms of their charter agreement. The amount in escrow as of June 30, 2021 and 2020 was \$157,381 and \$156,754, respectively. The escrow account is restricted to fund legal and other costs should the Charter School cease operations and dissolve.

Tax exempt status

The Charter School is a tax-exempt Charter School under section 501(c)(3) of the Internal Revenue Code and applicable state regulations and, accordingly, is exempt from federal and state taxes on income.

The Charter School files Form 990 tax returns in the U.S. federal jurisdiction. The tax returns for the years ended June 30, 2018 through June 30, 2021 are still subject to potential audit by the IRS. Management of the Charter School believes it has no material uncertain tax positions and, accordingly it will not recognize any liability for unrecognized tax benefits.

BRONX CHARTER SCHOOL FOR BETTER LEARNING

NOTES TO FINANCIAL STATEMENTS, Cont'd

YEAR ENDED JUNE 30, 2021
(With Comparative Totals for 2020)

NOTE A: THE SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

In-kind donations

Gifts and donations other than cash are recorded at fair value at the date of contribution. The Charter School did not receive any in-kind contributions for the years ended June 30, 2021 and 2020.

Contributed services

The Charter School receives contributed services from volunteers to serve on the Board of Trustees. These services are not valued in the financial statements because they do not require "specialized skills" and would typically not be purchased if they were not contributed. The Charter School received donated transportation, food services and special education services from the local school district. The Charter School was unable to determine a value for these services. In addition, the Charter School is located in New York City Department of Education facilities and utilizes approximately 52,000 square feet at no charge.

Marketing and recruiting costs

The Charter School expenses marketing and recruiting costs as they are incurred. Total marketing and recruiting costs approximated \$63,000 and \$62,000 for the years ended June 30, 2021 and 2020, respectively.

Comparatives for year ended June 30, 2020

The financial statements include certain prior year summarized comparative information in total but not by net asset class or functional classification. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Charter School's financial statements for the year ended June 30, 2020, from which the summarized information was derived.

Use of estimates in the preparation of financial statements

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

New accounting pronouncements

Leases

In February 2016, the FASB issued a new standard related to leases to increase transparency and comparability among entities by requiring the recognition of right-of-use ("ROU") assets and lease liabilities on the statement of financial position. Most prominent among the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases under current U.S. GAAP. For nonpublic entities, the FASB voted on May 20, 2020, to extend the guidance in this new standard to be effective for fiscal years beginning after December 15, 2021, and interim periods within fiscal years beginning after December 15, 2022. The Charter School is currently evaluating the provisions of this standard to determine the impact the new standard will have on the Charter School's financial position or results of operations.

BRONX CHARTER SCHOOL FOR BETTER LEARNING

NOTES TO FINANCIAL STATEMENTS, Cont'd

YEAR ENDED JUNE 30, 2021
(With Comparative Totals for 2020)

NOTE A: THE SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

Gifts-in-kind

In September 2020, the FASB issued a new accounting update to improve transparency in the reporting of contributed nonfinancial assets, also known as gifts-in-kind. The update requires not-for-profit entities to present contributed nonfinancial assets separately on the statement of activities, apart from contributions of cash and other financial assets. In addition, the update requires not-for-profit entities to disclose in the notes to the financial statements a breakout of the different types of gifts-in-kind recognized, any donor restrictions associated with the gift, the valuation technique(s) used to arrive at the fair value measure, whether or not the gift-in-kind was monetized, and any policies on monetization. The update is effective for fiscal years beginning after June 15, 2021 and will be applied on a retrospective basis. The Charter School is currently evaluating the provisions of this update to determine the impact it will have on the Charter School's financial statements.

Subsequent events

The Charter School has conducted an evaluation of potential subsequent events occurring after the statement of financial position date through October 28, 2021, which is the date the financial statements are available to be issued. No subsequent events requiring disclosure were noted.

NOTE B: LIQUIDITY AND AVAILABILITY

The Charter School regularly monitors liquidity required to meet its operating needs and other contractual commitments. The Charter School's main source of liquidity is its cash accounts and certificates of deposit.

For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Charter School considers all expenditures related to its ongoing activities of teaching, and public service as well as the conduct of services undertaken to support those activities to be general expenditures.

In addition to financial assets available to meet general expenditures over the next 12 months, the Charter School operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources. Refer to the statement of cash flows which identifies the sources and uses of the Charter School's cash and shows positive cash generated by operations for fiscal years 2021 and 2020.

BRONX CHARTER SCHOOL FOR BETTER LEARNING

NOTES TO FINANCIAL STATEMENTS, Cont'd

YEAR ENDED JUNE 30, 2021
(With Comparative Totals for 2020)

NOTE B: LIQUIDITY AND AVAILABILITY, Cont'd

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, comprise the following:

	<u>June 30,</u>	
	<u>2021</u>	<u>2020</u>
Cash and cash equivalents	\$ 7,338,163	\$ 3,955,102
Certificates of deposit	1,421,812	1,406,346
Accounts receivable	245,603	407,426
Grants and other receivables	<u>933,048</u>	<u>478,691</u>
Total financial assets available within one year	9,938,626	6,247,565
Less:		
Amounts unavailable for general expenditures within one year, due to:		
Restricted by donors with purpose restrictions	<u>(31,494)</u>	<u>(31,745)</u>
Total amounts unavailable for general expenditures within one year	<u>(31,494)</u>	<u>(31,745)</u>
Total financial assets available to management for general expenditures within one year	<u>\$ 9,907,132</u>	<u>\$ 6,215,820</u>

To help manage unanticipated liquidity needs, the Charter School has a committed line of credit in the amount of \$200,000 which it could draw upon. There was no outstanding balance at June 30, 2021 or 2020.

NOTE C: SCHOOL FACILITY

The Charter School has an agreement with the New York City Department of Education for dedicated and shared space at no charge at P.S. 111 Annex, a New York City Public School located at 3740 Baychester Avenue, Bronx, New York.

The Charter School has an agreement with the New York City Department of Education for dedicated and shared space at no charge at MS 144, a New York City Public School located at 2545 Gunther Avenue, Bronx, New York.

BRONX CHARTER SCHOOL FOR BETTER LEARNING

NOTES TO FINANCIAL STATEMENTS, Cont'd

YEAR ENDED JUNE 30, 2021
(With Comparative Totals for 2020)

NOTE D: PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	<u>June 30,</u>	
	<u>2021</u>	<u>2020</u>
Furniture and fixtures	\$ 785,744	\$ 759,166
Computer equipment	<u>1,861,921</u>	<u>1,607,600</u>
	2,647,665	2,366,766
Less accumulated depreciation	<u>2,231,189</u>	<u>2,002,296</u>
	<u>\$ 416,476</u>	<u>\$ 364,470</u>

NOTE E: LINE OF CREDIT

The Charter School entered into a \$200,000 line of credit agreement with a bank during 2013. Interest is payable at prime plus 75 basis points (effective rate of 4.00% at June 30, 2021). There was no outstanding balance at June 30, 2021 and 2020. The line is secured by a certain certificate of deposit held by the Charter School.

NOTE F: OPERATING LEASES

The Charter School leases office equipment under certain non-cancelable lease agreements expiring through January 2023. Lease expense was approximately \$154,000 and \$147,000 for the years ended June 30, 2021 and 2020, respectively. The future approximate minimum payments on these agreements are as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2022	\$ 125,000
2023	<u>73,000</u>
	<u>\$ 198,000</u>

NOTE G: RETIREMENT PLAN

The Charter School sponsors a 403(b) retirement plan (the "Plan") for its employees. All employees of the Charter School are eligible to participate. The Charter School matches 100% of the employee's contributions up to \$2,520 per year. During the years ended June 30, 2021 and 2020, the Charter School contributed approximately \$261,000 and \$268,000, respectively, to the Plan.

BRONX CHARTER SCHOOL FOR BETTER LEARNING

NOTES TO FINANCIAL STATEMENTS, Cont'd

YEAR ENDED JUNE 30, 2021
(With Comparative Totals for 2020)

NOTE H: CONTINGENCY

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

NOTE I: CONCENTRATIONS

At June 30, 2021 and 2020, accounts receivable and grants and contracts receivables are comprised of the following:

	June 30,	
	2021	2020
New York City Department of Education	*	20%
Federal Government	78%	51%
Mt. Vernon Department of Education	15%	21%

* below 10% of receivables

During the years ended June 30, 2021 and 2020, approximately 92% and 95%, respectively, of total operating revenue and support came from per-pupil funding provided by New York State. The per-pupil rate is set annually by the State based on the school district in which the Charter School's students are located.

NOTE J: NET ASSETS

Net assets without donor restrictions are as follows:

	June 30,	
	2021	2020
Undesignated	\$ 8,462,164	\$ 4,796,338
Invested in property and equipment	416,476	364,470
	<u>\$ 8,878,640</u>	<u>\$ 5,160,808</u>

Net assets with donor restrictions consisted of the following:

	June 30,	
	2021	2020
Scholarship fund	\$ 31,494	\$ 31,745

BRONX CHARTER SCHOOL FOR BETTER LEARNING

NOTES TO FINANCIAL STATEMENTS, Cont'd

YEAR ENDED JUNE 30, 2021
(With Comparative Totals for 2020)

NOTE K: FUNCTIONAL EXPENSES

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. All expenses that are allocated to more than one program or supporting function are allocated on the basis of estimates of time and effort.

NOTE L: ACCOUNTING IMPACT OF COVID-19 OUTBREAK

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus originating in Wuhan, China (the “COVID-19 outbreak”) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the Charter School’s financial condition, liquidity, and future results of operations. Management is actively monitoring the global situation on its financial condition, liquidity, operations, suppliers, industry, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Charter School is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for fiscal year 2022.

In response to the COVID-19 outbreak, the Federal Government passed several COVID relief acts which include funding for elementary and secondary education. The Elementary and Secondary School Emergency Relief Fund (ESSER Fund) was established to award grants to state and local educational agencies. The Charter School has recognized approximately \$434,000 of revenue relative to ESSER grants during the year ended June 30, 2021.

BRONX CHARTER SCHOOL FOR BETTER LEARNING

OTHER FINANCIAL INFORMATION

INDEPENDENT AUDITOR'S REPORT ON OTHER FINANCIAL INFORMATION

Board of Trustees
Bronx Charter School for Better Learning

We have audited the financial statements of Bronx Charter School for Better Learning as of and for the year ended June 30, 2021, and have issued our report thereon dated October 28, 2021, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The financial information hereinafter 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 for the year ended June 30, 2021, as a whole.

Mengel, Metzger, Baw & Co. LLP

Rochester, New York
October 28, 2021

BRONX CHARTER SCHOOL FOR BETTER LEARNING

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS BY CHARTER

YEAR ENDED JUNE 30, 2021

	Bronx Charter School for Better Learning I	Bronx Charter School for Better Learning II	Eliminations	Total
Revenue, gains, and other support:				
Public school district				
Resident student enrollment	\$ 8,945,369	\$ 7,354,746	\$ -	\$ 16,300,115
Students with disabilities	828,514	564,281	-	1,392,795
Grants and contracts				
State and local	196,515	-	-	196,515
Federal - Title and IDEA	393,546	301,251	-	694,797
Federal - other	364,969	191,319	-	556,288
TOTAL REVENUE, GAINS AND OTHER SUPPORT	10,728,913	8,411,597	-	19,140,510
Expenses:				
Program services:				
Regular education	6,503,782	5,078,839	-	11,582,621
Special education	1,562,547	1,194,104	-	2,756,651
Total program services	8,066,329	6,272,943	-	14,339,272
Management and general	608,320	492,556	-	1,100,876
Fundraising and special events	60,252	58,723	-	118,975
TOTAL OPERATING EXPENSES	8,734,901	6,824,222	-	15,559,123
SURPLUS FROM SCHOOL OPERATIONS	1,994,012	1,587,375	-	3,581,387
Support and other revenue:				
Contributions				
Foundations	70,400	-	-	70,400
Individuals	29,325	254	-	29,579
Fundraising	17,129	-	-	17,129
Interest income	18,875	-	-	18,875
Miscellaneous income	210	1	-	211
TOTAL SUPPORT AND OTHER REVENUE	135,939	255	-	136,194
CHANGE IN NET ASSETS	2,129,951	1,587,630	-	3,717,581
Net assets at beginning of year	2,280,502	2,912,051	-	5,192,553
NET ASSETS AT END OF YEAR	\$ 4,410,453	\$ 4,499,681	\$ -	\$ 8,910,134

BRONX CHARTER SCHOOL FOR BETTER LEARNING

STATEMENT OF FUNCTIONAL EXPENSES – BRONX CHARTER SCHOOL FOR BETTER LEARNING I

YEAR ENDED JUNE 30, 2021

	Year ended June 30, 2021							Total
	Program Services			Supporting Services			Sub-total	
	No. of Positions	Regular Education	Special Education	Sub-total	Management and general	Fundraising and special events		
Personnel services costs:								
Administrative staff personnel	5	\$ 24,412	\$ 12,206	\$ 36,618	\$ 202,617	\$ 33,679	\$ 236,296	\$ 272,914
Instructional personnel	81	3,814,683	972,188	4,786,871	-	-	-	4,786,871
Non-instructional personnel	11	587,418	91,749	679,167	81,045	5,771	86,816	765,983
Total personnel services costs	97	4,426,513	1,076,143	5,502,656	283,662	39,450	323,112	5,825,768
Fringe benefits and payroll taxes		1,234,943	300,231	1,535,174	79,138	11,006	90,144	1,625,318
Retirement		139,521	33,919	173,440	8,941	1,243	10,184	183,624
Legal service		-	-	-	46,034	-	46,034	46,034
Accounting / audit services		-	-	-	34,960	-	34,960	34,960
Other purchased / professional / consulting services		111,247	20,925	132,172	79,706	535	80,241	212,413
Repairs and maintenance		86,769	21,094	107,863	5,560	773	6,333	114,196
Insurance		61,170	14,871	76,041	3,920	545	4,465	80,506
Utilities		72,113	17,531	89,644	4,621	643	5,264	94,908
Supplies and materials		72,059	11,408	83,467	1,339	186	1,525	84,992
Non-capitalized equipment/furnishings		2,546	619	3,165	163	23	186	3,351
Staff development		11,142	2,709	13,851	714	99	813	14,664
Marketing and recruitment		6,247	773	7,020	50,820	-	50,820	57,840
Technology		61,166	14,870	76,036	3,920	545	4,465	80,501
Food service		1,280	311	1,591	82	11	93	1,684
Student services		47,121	5,828	52,949	-	-	-	52,949
Office expense		61,290	14,900	76,190	3,928	546	4,474	80,664
Depreciation		101,600	24,700	126,300	6,511	905	7,416	133,716
Other		7,055	1,715	8,770	(5,699)	3,742	(1,957)	6,813
		<u>\$ 6,503,782</u>	<u>\$ 1,562,547</u>	<u>\$ 8,066,329</u>	<u>\$ 608,320</u>	<u>\$ 60,252</u>	<u>\$ 668,572</u>	<u>\$ 8,734,901</u>

BRONX CHARTER SCHOOL FOR BETTER LEARNING

STATEMENT OF FUNCTIONAL EXPENSES – BRONX CHARTER SCHOOL FOR BETTER LEARNING II

YEAR ENDED JUNE 30, 2021

	Year ended June 30, 2021							
	No. of Positions	Program Services			Supporting Services			Total
		Regular Education	Special Education	Sub-total	Management and general	Fundraising and special events	Sub-total	
Personnel services costs:								
Administrative staff personnel	4	\$ 26,520	\$ 13,260	\$ 39,780	\$ 220,119	\$ 32,656	\$ 252,775	\$ 292,555
Instructional personnel	61	3,082,245	786,161	3,868,406	-	-	-	3,868,406
Non-instructional personnel	6	649,955	91,960	741,915	129,261	11,353	140,614	882,529
Total personnel services costs	71	3,758,720	891,381	4,650,101	349,380	44,009	393,389	5,043,490
Fringe benefits and payroll taxes		970,829	230,232	1,201,061	90,240	11,367	101,607	1,302,668
Retirement		57,672	13,677	71,349	5,361	675	6,036	77,385
Accounting / audit services		-	-	-	15,163	-	15,163	15,163
Other purchased / professional / consulting services		26,325	4,934	31,259	10,938	192	11,130	42,389
Repairs and maintenance		39,233	9,304	48,537	3,647	459	4,106	52,643
Insurance		23,590	5,594	29,184	2,193	276	2,469	31,653
Utilities		38,188	9,056	47,244	3,550	447	3,997	51,241
Supplies and materials		29,399	5,557	34,956	1,734	218	1,952	36,908
Non-capitalized equipment/furnishings		-	-	-	-	-	-	-
Staff development		2,486	590	3,076	231	29	260	3,336
Marketing and recruitment		3,855	651	4,506	173	22	195	4,701
Technology		18,950	-	18,950	-	-	-	18,950
Food service		684	162	846	64	8	72	918
Student services		21,720	2,290	24,010	-	-	-	24,010
Office expense		13,599	3,225	16,824	1,264	159	1,423	18,247
Depreciation		70,932	16,821	87,753	6,593	831	7,424	95,177
Other		2,657	630	3,287	2,025	31	2,056	5,343
		<u>\$ 5,078,839</u>	<u>\$ 1,194,104</u>	<u>\$ 6,272,943</u>	<u>\$ 492,556</u>	<u>\$ 58,723</u>	<u>\$ 551,279</u>	<u>\$ 6,824,222</u>

BRONX CHARTER SCHOOL FOR BETTER LEARNING

BRONX, NEW YORK

SCHEDULES REQUIRED BY
GOVERNMENT AUDITING STANDARDS AND
THE UNIFORM GUIDANCE

AND

INDEPENDENT AUDITOR'S REPORTS

JUNE 30, 2021

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INDEPENDENT AUDITOR'S 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

Board of Trustees
Bronx Charter School for Better Learning

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 Charter School for Better Learning which comprise the statement of financial position as of June 30, 2021 and the related statements of activities and changes in net assets, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 28, 2021.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Bronx Charter School for Better Learning's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
October 28, 2021

INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE;
AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Board of Trustees
Bronx Charter School for Better Learning

Report on Compliance for Each Major Federal Program

We have audited Bronx Charter School for Better Learning’s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on Bronx Charter School for Better Learning’s major federal program for the year ended June 30, 2021. Bronx Charter School for Better Learning’s major federal program is identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

Management’s Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of Bronx Charter School for Better Learning’s major federal programs based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Bronx Charter School for Better Learning’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Program

In our opinion, Bronx Charter School for Better Learning complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2021.

Report on Internal Control over Compliance

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing on 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.

Report on Schedule of Expenditures of Federal Awards in Accordance with the Uniform Guidance

We have audited the financial statements of Bronx Charter School for Better Learning as of and for the year ended June 30, 2021, and have issued our report thereon dated October 28, 2021, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Mengel, Metzger, Baw & Co. LLP

Rochester, New York
October 28, 2021

BRONX CHARTER SCHOOL FOR BETTER LEARNING

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2021

	Federal AL Number	Pass-through Grantor's Number	Total Federal Expenditures
U.S. Department of Education:			
<u>Passed through NYS Department of Education</u>			
Title I - Grants to Local Educational Agencies	84.010	0021	\$ 519,565
Title IIA - Improving Teacher Quality	84.367	0147	68,809
Title IV - Student Support and Academic Enrichment Program Elementary and Secondary School Emergency Relief (ESSER) Fund	84.424	0204	35,990
COVID-19 Charter Schools Program	84.425D	5890	434,146
	84.282		<u>49,950</u>
TOTAL DEPARTMENT OF EDUCATION			1,108,460
TOTAL ALL PROGRAMS			<u>\$ 1,108,460</u>

NOTE A: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Bronx Charter School for Better Learning and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Bronx Charter School for Better Learning has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

BRONX CHARTER SCHOOL FOR BETTER LEARNING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2021

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness (es) identified?	_____ yes <u> x </u> no
• Significant deficiency(ies) identified that are not considered to be material weaknesses?	_____ yes <u> x </u> none reported
Noncompliance material to financial statements noted?	_____ yes <u> x </u> no

Federal Awards

Internal control over major programs:	
• Material weakness (es) identified?	_____ yes <u> x </u> no
• Significant deficiency(ies) identified that are not considered to be material weaknesses?	_____ yes <u> x </u> none reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	_____ yes <u> x </u> no

Identification of major program:

AL Number:

84.010

Name of Federal Program or Cluster:

Title I - Grants to Local Educational Agencies

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

\$750,000

Auditee qualified as low-risk auditee?	_____ yes <u> x </u> no
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BRONX CHARTER SCHOOL FOR BETTER LEARNING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Cont'd

YEAR ENDED JUNE 30, 2021

FINDING – FINANCIAL STATEMENT AUDIT

None.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARDS PROGRAM

None.

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

None.



Transmittal Form
Annual Financial Statement Audit Report
for SUNY Authorized Charter Schools

Charter School Name:	Bronx Charter School for Better Learning II
Audit Period:	2020-21
Prior Period:	2019-20
Report Due Date:	Monday, November 1, 2021
School Fiscal Contact Name:	Nicole Tennant
School Fiscal Contact Email:	[REDACTED]
School Fiscal Contact Phone:	[REDACTED]
School Audit Firm Name:	Mengel Metzger Barr & Co. LLP
School Audit Contact Name:	Michelle Cain
School Audit Contact Email:	[REDACTED]
School Audit Contact Phone:	[REDACTED]

SUNY CHARTER SCHOOLS INSTITUTE - Reporting Requirements:

Online Portal: <https://my.epicenternow.org/>

Required 8 Items:

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

And, if applicable:

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

	<i>If not included, state the reason(s) below. Or, if not applicable fill in "N/A":</i>
4) Management Letter	Written management letter was not issued
5) Management Letter Response	N/A
6) Form 990; or Extension Form 8868	
7) Federal Single Audit/ Uniform Guidance in 2 CFR Part 200, Subpart F	
8) Corrective Action Plan	N/A

BRONX CHARTER SCHOOL FOR BETTER LEARNING II

Statement of Activities

as of June 30, 2021

	2020-21			2019-20
	Without Donor Restrictions	With Donor Restrictions	Total	Total
REVENUE, GAINS AND OTHER SUPPORT				
Public School District				
Resident Student Enrollment	\$ 7,354,746	\$ -	\$ 7,354,746	\$ 6,199,731
Students with disabilities	564,281	-	564,281	499,769
Grants and Contracts				
State and local	-	-	-	-
Federal - Title and IDEA	301,251	-	301,251	231,932
Federal - Other	191,319	-	191,319	-
Other	-	-	-	-
NYC DoE Rental Assistance	-	-	-	-
Food Service/Child Nutrition Program	-	-	-	-
TOTAL REVENUE, GAINS AND OTHER SUPPORT	8,411,597	-	8,411,597	6,931,432
EXPENSES				
Program Services				
Regular Education	\$ 5,078,839	\$ -	\$ 5,078,839	\$ 4,554,827
Special Education	1,194,104	-	1,194,104	1,123,257
Other Programs	-	-	-	-
Total Program Services	6,272,943	-	6,272,943	5,678,084
Management and general	492,556	-	492,556	351,571
Fundraising	58,723	-	58,723	78,462
TOTAL OPERATING EXPENSES	6,824,222	-	6,824,222	6,108,117
SURPLUS / (DEFICIT) FROM SCHOOL OPERATIONS	1,587,375	-	1,587,375	823,315
SUPPORT AND OTHER REVENUE				
Contributions				
Foundations	\$ -	\$ -	\$ -	\$ 7,938
Individuals	254	-	254	14,941
Corporations	-	-	-	-
Fundraising	-	-	-	-
Interest income	-	-	-	-
Miscellaneous income	1	-	1	-
Net assets released from restriction	-	-	-	-
TOTAL SUPPORT AND OTHER REVENUE	255	-	255	22,879
CHANGE IN NET ASSETS	1,587,630	-	1,587,630	846,194
NET ASSETS BEGINNING OF YEAR	2,912,051	-	2,912,051	2,065,857
PRIOR YEAR/PERIOD ADJUSTMENTS	-	-	-	-
NET ASSETS END OF YEAR	\$ 4,499,681	\$ -	\$ 4,499,681	\$ 2,912,051

BRONX CHARTER SCHOOL FOR BETTER LEARNING II
Statement of Cash Flows
as of June 30, 2021

	2020-21	2019-20
CASH FLOWS - OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ -	\$ -
Revenues from School Districts	-	-
Accounts Receivable	-	-
Due from School Districts	-	-
Depreciation	-	-
Grants Receivable	-	-
Due from NYS	-	-
Grant revenues	-	-
Prepaid Expenses	-	-
Accounts Payable	-	-
Accrued Expenses	-	-
Accrued Liabilities	-	-
Contributions and fund-raising activities	-	-
Miscellaneous sources	-	-
Deferred Revenue	-	-
Interest payments	-	-
Other	-	-
Other	-	-
NET CASH PROVIDED FROM OPERATING ACTIVITIES	\$ -	\$ -
CASH FLOWS - INVESTING ACTIVITIES		
Purchase of equipment	-	-
Other	-	-
NET CASH PROVIDED FROM INVESTING ACTIVITIES	\$ -	\$ -
CASH FLOWS - FINANCING ACTIVITIES		
Principal payments on long-term debt	-	-
Other	-	-
NET CASH PROVIDED FROM FINANCING ACTIVITIES	\$ -	\$ -
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	\$ -	\$ -
Cash at beginning of year	-	-
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ -	\$ -

BRONX CHARTER SCHOOL FOR BETTER LEARNING II
Statement of Functional Expenses
as of June 30, 2021

		2020-21							2019-20		
		Program Services				Supporting Services					
No. of Positions		Regular	Special Education	Other Education	Total	Management and		Total	Total		
		Education				Fund-raising	General				
	Personnel Services Costs	\$	\$	\$	\$	\$	\$	\$	\$	\$	
	Administrative Staff Personnel	4.00	26,520	13,260	-	39,780	32,656	220,119	252,775	292,555	258,332
	Instructional Personnel	61.00	3,082,245	786,161	-	3,868,406	-	-	-	3,868,406	3,565,257
	Non-Instructional Personnel	6.00	649,955	91,960	-	741,915	11,353	129,261	140,614	882,529	636,147
	Total Salaries and Staff	71.00	3,758,720	891,381	-	4,650,101	44,009	349,380	393,389	5,043,490	4,459,736
	Fringe Benefits & Payroll Taxes		970,829	230,232	-	1,201,061	11,367	90,240	101,607	1,302,668	1,081,772
	Retirement		57,672	13,677	-	71,349	675	5,361	6,036	77,385	72,565
	Management Company Fees		-	-	-	-	-	-	-	-	-
	Legal Service		-	-	-	-	-	-	-	-	-
	Accounting / Audit Services		-	-	-	-	-	15,163	15,163	15,163	8,400
	Other Purchased / Professional / Consulting Services		26,325	4,934	-	31,259	192	10,938	11,130	42,389	68,282
	Building and Land Rent / Lease / Facility Finance Interest		-	-	-	-	-	-	-	-	-
	Repairs & Maintenance		39,233	9,304	-	48,537	459	3,647	4,106	52,643	45,864
	Insurance		23,590	5,594	-	29,184	276	2,193	2,469	31,653	26,406
	Utilities		38,188	9,056	-	47,244	447	3,550	3,997	51,241	33,699
	Supplies / Materials		29,399	5,557	-	34,956	218	1,734	1,952	36,908	44,963
	Equipment / Furnishings		-	-	-	-	-	-	-	-	3,451
	Staff Development		2,486	590	-	3,076	29	231	260	3,336	20,790
	Marketing / Recruitment		3,855	651	-	4,506	22	173	195	4,701	12,121
	Technology		18,950	-	-	18,950	-	-	-	18,950	10,531
	Food Service		684	162	-	846	8	64	72	918	8,812
	Student Services		21,720	2,290	-	24,010	-	-	-	24,010	65,442
	Office Expense		13,599	3,225	-	16,824	159	1,264	1,423	18,247	29,679
	Depreciation		70,932	16,821	-	87,753	831	6,593	7,424	95,177	112,679
	OTHER		2,657	630	-	3,287	31	2,025	2,056	5,343	2,925
	Total Expenses		\$ 5,078,839	\$ 1,194,104	\$ -	\$ 6,272,943	\$ 58,723	\$ 492,556	\$ 551,279	\$ 6,824,222	\$ 6,108,117