

Application: Bronx Charter School for Better Learning 1

Vanessa Trezza - vtrezza@bronxbetterlearning.org
2020-2021 Annual Report

Entry 1 School Info and Cover Page

Completed Jun 28 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 321100860855

a1. Popular School Name

BBL1

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

2/2003

e. DATE FIRST OPENED FOR INSTRUCTION

9/2003

h. SCHOOL WEB ADDRESS (URL)

<https://www.bronxbetterlearning.org/>

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

545

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

545

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	3740 Baychester Ave - Annex Bronx NY 10466	7186556660	NYC CSD 11	K-5	No

m1a. Please provide the contact information for Site 1.

	Name	Work Phone	Alternate Phone	Email Address
School Leader	Shubert Jacobs			
Operational Leader	Nicole Tennant			
Compliance Contact	Shubert Jacobs			
Complaint Contact	Shubert Jacobs			
DASA Coordinator	Monique Green			
Phone Contact for After Hours Emergencies	347-813-0807			

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	N/A	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?

(No response)

ATTESTATIONS

p. Individual Primarily Responsible for Submitting the Annual Report.

Name	Vanessa Trezza
Position	Assistant Principal
Phone/Extension	718-655-6660
Email	vtrezza@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 [NYSED 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

T. Howard

Signature, President of the Board of Trustees

K. Kelly

Date

Jun 28 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 Jul 13 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.

[BBL1 FY22-Budget-and-Quarterly-Report](#)

Filename: BBL1 FY22 Budget and Quarterly Report.xlsx **Size:** 523.7 kB

Entry 6 - Board of Trustees Disclosure of Financial Interest Form

Completed Jul 29 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.

N

Filename: N.Myerberg .pdf **Size:** 676.0 kB

2021-SUNY-Financial-Disclosure-Form-Kim Kelly

Filename: 2021 SUNY Financial Disclosure Form A0EoJ7G.pdf **Size:** 280.0 kB

2021-SUNY-Financial-Disclosure-Form-1 (1)

Filename: 2021 SUNY Financial Disclosure Form 1 1.pdf **Size:** 274.7 kB

2021-SUNY-Financial-Disclosure-Form D

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

2021-SUNY-Financial-Disclosure-Form J

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

2021-SUNY-Financial-Disclosure-Form V

Filename: 2021 SUNY Financial Disclosure Form V.Z..pdf Size: 462.8 kB

[2021-SUNY-Financial-Disclosure-Form M](#)

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

[2021-SUNY-Financial-Disclosure-Form M](#)

Filename: 2021 SUNY Financial Disclosure Form M.W..pdf Size: 562.4 kB

[2021-SUNY-Financial-Disclosure-Form M](#)

Filename: 2021 SUNY Financial Disclosure Form M.H..pdf Size: 532.3 kB

[2021-SUNY-Financial-Disclosure-Form W](#)

Filename: 2021 SUNY Financial Disclosure Form W.B..pdf Size: 399.8 kB

Entry 7 BOT Membership Table

Completed Jul 29 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)	End Date of Current Term (MM/DD)	Board Meetings Attended

							/YYYY)	/YYYY)	During 2020- 2021
1	William Berhard dt		Trustee/ Member	Teacher, Employ ment, Compai nt, Educati on	Yes	6	07/01/2 017	06/30/2 020	8
2	Dean Thomas		Trustee/ Member	Policy/G overnan ce, Fundrais ing, Audit	Yes	1	07/01/2 017	06/30/2 020	5 or less
3	Marilyn Maye		Treasure r	Finance, Audit, Educati on, Strategi c plannin g, Teacher Employ ment	Yes	6	07/01/2 017	06/30/2 020	10
4	Neal Myerber g		Trustee/ Member	Fundrais ing, Strategi c Planning	Yes	2	07/01/2 018	06/30/2 021	9
5	Victor Zimmer man		Trustee/ Member	Complai nt, Fundrais ing, Develop ment, Finance, Audit	Yes	2	07/01/2 018	06/30/2 021	7

6	Jem Pagan		Trustee/Member	Fundraising	Yes	1	07/01/2018	06/30/2021	5 or less
7	Marlon Henry		Parent Rep	Complaint, Teacher employment, Education	Yes	1	07/01/2016	06/30/2022	9
8	Kimberly Kelly		Chair	Complaint, Policy and Governance, Strategic Planning, Finance, Audit, Teacher Employment	Yes	6	07/01/2016	06/30/2022	10
9	Ariel Dobkin		Trustee/Member		Yes		06/01/2021	05/30/2028	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	07/01/2016	06/30/2022	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

10

4. Number of Board meetings scheduled for 2021-2022

10

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 Jun 29 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>
English Language Learners	<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</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</p>

Students with Disabilities	<p>their child is going to receive the 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.</p>	<p>communicate that our school is 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.</p>
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Retention Efforts Toward Meeting Targets

	Describe Retention Efforts in 2020-2021	Describe Retention Plans in 2021-2022
Economically Disadvantaged	<p>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</p>	<p>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.</p>
	<p>We have appointed our RTI Coordinator as our ELL teacher to ensure that the needs of all ELL</p>	

English Language Learners	<p>students are 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 Jun 29 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

Incomplete 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

Completed Jun 28 2021

[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.

[2021-2022 School Calendar One Pager \(1\)](#)

Filename: 2021 2022 School Calendar One Pager 1.pdf **Size:** 105.8 kB

Entry 14 Links to Critical Documents on School Website

Completed Jun 29 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 1**

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
	https://www.bronxbetterlearning.org/apps/pages/index.jsp?uREC_ID=756204&type=d&pREC_ID=1163289

3. Link to NYS School Report Card	dex.jsp?uREC_ID=772802&type=d&pREC_ID=1980323
4. Lottery Notice announcing date of lottery	https://www.bronxbetterlearning.org/apps/pages/in dex.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/in dex.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/in dex.jsp?uREC_ID=756166&type=d&pREC_ID=1176251
7. Authorizer-Approved FOIL Policy	https://www.bronxbetterlearning.org/apps/pages/in dex.jsp?uREC_ID=756048&type=d&pREC_ID=1987876
8. Subject matter list of FOIL records	https://www.bronxbetterlearning.org/apps/pages/in dex.jsp?uREC_ID=756048&type=d&pREC_ID=1987876

Thank you.



Entry 15 Staff Roster

Incomplete Hidden from applicant

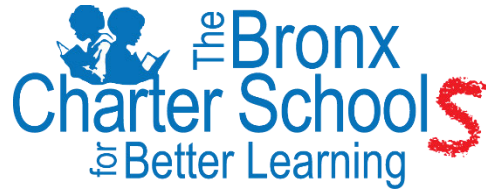
[INSTRUCTIONS](#)

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 1

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

Submitted to the SUNY Charter Schools Institute on:

August 4, 2021

By Thomas Howard, Jr., Ed.D.

3740 Baychester Ave – Annex
Bronx NY 10466

718-655-6660

www.bronxbetterlearning.org

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

Dr. Thomas Howard, Jr., Executive Director, and Vanessa Asencio-Trezza, Assistant Principal, prepared this 2020-21 Accountability Progress Report on behalf of the school's Board of Trustees:

Trustee's Name	Board Position
Kimberly Kelly	Board Chairperson, Complaint Review Policy/Governance Committee, Strategic Planning Committee, Finance/Audit Committee
Marvin Waldman	Vice-Chairperson, Fundraising/Development Committee, Policy/Governance Committee, Strategic Planning Committee
Marilyn Maye	Treasurer, Finance/Audit Committee, Strategic Planning Committee, Education Committee
William Bernhardt	Teacher Employment Committee, Education Committee, Complaint Committee, Strategic Planning Committee
Victor Zimmerman	Complaint Review Committee, Fundraising/Development Committee, Finance/Audit Committee
Dean Thomas	Policy/Governance Committee, Fundraising/Development Committee
Neal Myerberg	Fundraising/Development Committee, Strategic Planning Committee
Jem Pagan	Fundraising/Development Committee
Marlon Henry	Parent Representative, Complaint Review Committee, Teacher Employment Committee, Education Committee
Ariel Dobkin	Fundraising/Development Committee, Policy/ Governance Committee, Strategic Planning Committee
Gregory Kimble, Jr.	Trustee
Syrion Jack	Trustee

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 1 (BBL1) on February 23, 2003; it was subsequently approved by the Board of Regents on March 25, 2003. BBL 1 opened in the fall of 2003 with an enrollment of 50 students in Grade 1. One grade was added each year thereafter and enrolled 285 students in Grades 1-5 in the fall of 2007, the final year of its original charter term. On January 15, 2008, the State University Trustees granted BBL 1 a full-term charter renewal for 5 years, authorizing the school to provide instruction in Grades K-5 through the 2012-2013 school year. BBL 1 added a Kindergarten program in the fall of 2008 and served 345 students in grades K-5. In 2010-11 the school enrolled 386 students in those same grades. On March 4, 2013, the State University Trustees granted another full five-year renewal of the charter for Bronx Charter School for Better Learning. Additionally, on June 4, 2014, the State University Trustees approved a five-year charter for the replication of BBL1 and, in turn, the opening of Bronx Better Learning 2 (BBL 2) for September 2015. Since September 2015, the Bronx Charter School for Better Learning Educational Corporation (Board of Trustees) has governed both charters, i.e., BBL1 and BBL2. BBL 1 had an enrollment of 555 students for the 2019-2020 school year.

BBL 1 was originally located in a facility leased from the Bronx Bethany Church of the Nazarene at 971 East 227th Street in the Bronx, NY. Following the first year of operation, BBL 1 reached a shared space agreement with the New York City Department of Education, through which BBL 1 received permission to locate in the annex portion of P.S. 111 (Seton Falls Elementary School) at 3740 Baychester Avenue in the Bronx, NY. The school used 3 classrooms and an office in the main building of P.S. 111 for the first time in 2008-09, to accommodate its growth in enrollment. Its new Kindergarten classes were situated there in 2008-2009, replaced by 5th grade in 2009-2010. Beginning September 2014, BBL 1 occupied three additional classrooms in the main building and added another two classrooms for the 2015-16 school year. Currently, its Kindergarten, 1st Grade and some 2nd Grade classes situate in the main P.S. 111 building.

The mission of the Bronx Charter School for Better Learning 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.

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

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 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.

In 2015, BBL1 was recognized by the Commissioner Elia and the Board of Regents as a 2014-15 "High progress Reward School". The award celebrates BBL1's success in closing the gap between historically low and high performing students in the state. In 2018, BBL1 was recognized as a Recognition School by the New York State Department of Education for having high academic achievement and student growth.

BBL1:

- 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
- welcomes and actively recruits students eligible for free and reduced lunch, eligible for special education services and/or eligible for support as English Language Learners (ELLs).

ENROLLMENT SUMMARY

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	101	101	100	94	65	63								
2017-18	78	102	101	100	94	62								
2018-19	78	78	102	101	95	92								
2019-20	100	98	75	75	102	101								
2020-21	103	102	77	78	99	94								

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 1 (BBL 1) continues its 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 1 maintained its strong commitment to ensuring 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:

- a. Continuing to edit and revise our 3rd, 4th and 5th grade ELA curriculum, primarily to increase rigor and to transition away from skill-based instruction to one that is theme based, focusing on the underlying mental functionings that are called upon for the range of reading skills that ensure high achievement;
- b. Continuing to emphasize the consistent application of Bronx Better Learning's pedagogical approach, the *subordination of teaching to learning*;
- c. Continuing to incorporate, as part of its ELA class sessions, the use of Reader's Workshop and Writer's Workshop;
- d. Continuing to support increased reading proficiency through the STAR program;
- e. Providing technology resources and computer-based non-fiction resources with *Achieve 3000*, a web-based, adaptive, differentiated instruction resource;
- f. Continuing to closely monitor each student's progress through regularly scheduled interim assessments and the scheduling of a monthly "Data Day":
- g. Continuing to provide supplemental support to students identified as not progressing as expected;
- h. Maintaining a Director of Professional Development to oversee and coordinate teacher development, including our Fellowship program, which incorporates a Master's degree program with SUNY Albany, designed specifically to promote teachers' capacity to practice well our unique pedagogy, the *Subordination of Teaching to Learning*;
- i. Elevating high performing teachers to the position of Academic Leaders, assigned to further support teacher development at each grade level;

- j. Continuing to provide professional development, through our in-house professional development specialists and outside consultants, to both teachers and assistants, further ensuring each person's readiness to support the needs of all of our students; and
- k. Continuing to utilize writing rubrics that are aligned with the State's Learning Standards

In September 2020, BBL schools opened in a fully remote model of instruction due to the COVID-19 Pandemic. On October 5, 2020, we opened our building doors for a hybrid model, offering families the option to send their child to school 2-3 times per week or the option to remain fully remote. On November 6, 2020, our school building was closed due to multiple positive COVID cases. At that point, we decided to remain fully remote for the remainder of the school year to offer our families the most consistent instructional model. During our remote instruction period, we stayed steadfast in our commitment to high quality education, focusing on three general categories for remote learning:

- 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

BBL schools administered early diagnostic assessments at the beginning of the year and corresponding "post-tests" to determine student achievement and growth within the school year. During 2020-21, the school primarily used Star to assess student growth and achievement.

RESULTS AND EVALUATION

As summarized in the table below, in the 2020-2021 Star exam, of all students tested, the school's growth percentile was 48, missing the target of 50 by two points. Of the 142 students tested who did not meet or exceed the scale score proficiency equivalent in the fall, 55% of them did meet or exceed proficiency in the spring administration, meeting the target of 55. The median student growth percentile of 3rd through 5th grade students with disabilities was 63, meeting the target of 47. Additionally, 53% of 3rd through 5th grade students enrolled in at least their second year at the school either met or exceeded the scale score proficiency equivalent according to the STAR proficiency scores.

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

Measure	Subgroup	Target	Tested	Results	Met?
Measure 1: Each year, the school's median student 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	264	48	No
Measure 2: Each year, the school's median student 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	142	55	Yes
Measure 3: Each year, the median student growth percentile of 3 rd through 5 th grade students with disabilities at the school will be equal to or greater than the median student growth percentile of 3 rd through 8 th grade general education students at the school.	Students with disabilities ¹	47	34	63	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+ students	75%	257	53%	No

ADDITIONAL CONTEXT AND EVIDENCE

Our school, like most others, faced many challenges during this past school year, especially regarding assessments. To mitigate those challenges, we partnered with parents throughout the school year to maximize testing integrity while students tested at home. Further, we implemented remote testing protocols to ensure testing consistency and offered multiple training sessions for assessment proctors.

Given those interventions, we are confident that the results reported reflect, as accurately as possible, the academic growth of our students, given the very difficult circumstances encountered.

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

SUMMARY OF THE ELEMENTARY AND MIDDLE ENGLISH LANGUAGE ARTS GOAL

Our English Language Arts Goal Students is for all students to become proficient readers and writers of the English Language. While we narrowly missed achieving the criterion for Measure 1, the substantial growth reflected in the results for Measures 2 and 3 support that we continued, despite the very challenging conditions, to meet that goal. Overall, the outcomes indicate that our students continued to improve in English Language Arts.

We remain committed to providing a rigorous, high-quality education that promotes independence, autonomy and success. To that end, below is our action plan for the upcoming school year.

ACTION PLAN

As highlighted in our action plan, below, we continue to closely review and enhance our newly revamped ELA curriculum, along with 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 the 2021-2022 year, we have already planned and initiated the following steps, in order further to boost student achievement.

1. In 2020-2021, our ELA Curriculum Coordinator streamlined and further improved our ELA program by integrating the reading, writing, and Words in Color ELA curriculums (K-5), aligning the K-5 ELA curriculums with social studies/science curriculums, and created and organized resources for teachers. We are confident that these initiatives will further support our work to integrate 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. In the wake of today's social unrest, BBL continues to engage in social justice issues through the lens of the humanities, with our Humanities Committee. Over the past year, The Bronx Humanities Committee for Better Learning, engaged in issue-driven conversations, and considered curriculum topics, with help from our Professional Development Department. The new workgroup consisted of delegates from both BBL 1 and BBL 2, including management, professional development, teachers, teacher assistants, and guidance staff. That structure provided 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. Our purpose throughout has been to increase the rigor of the content and the academic challenges we present, significantly "raising the bar" in vocabulary development, sophistication in handling complex texts and improving students' accuracy, clarity and cohesiveness in their writing. This year, we will continue our efforts to improve our ELA curriculum in grades K-5 by:
 - 3.1 Continuing to plan and integrate the reading, writing, and Words in Color ELA curriculums (K-5): An integrated reading, writing and Words in Color ELA

curriculum provides a comprehensive, broader perspective for teaching and learning. Rather than teaching reading, writing and Words in Color in isolated lessons, the integrated units will feature all three aspects of our literacy program. This provides a vehicle for students to develop literacy skills, tackle advanced vocabulary by using Words in Color, analyze renowned authors' techniques and artistry and write their own high-level texts as a comprehensive learning experience.

4. Increased Early Grade Emphasis on Vocabulary Development and Reading

Comprehension: While our core program for early literacy – Words in Color – is designed to support students' capacity to write and to understand what they read as well as their spoken language allows, we have determined that our ELA instruction can continue to improve in Kindergarten through 2nd grade by adjusting the following:

4.1 Our K–2 teachers will incorporate, much more extensively in their lessons, work with students in the Primers and Worksheets that are part of the Words in Color program. Doing so will prepare students better to meet the increased challenges and expectations awaiting them in 3rd grade and beyond.

5. Administrative Support: The continued availability of an Assistant Principal will increase support and feedback for teachers. A refined evaluation schedule includes regularly scheduled "classroom walkthroughs," with written feedback and reflection sessions to targeting student engagement, lesson development, and differentiation.

6. Planning Meetings: 2nd and 3rd grade teachers will continue to meet at least once every month to discuss differentiation and targeted challenges. Their purpose will be to better prepare the 2nd grade students for 3rd grade.

7. Lesson Planning Review: Academic Leaders at all grade levels will closely monitor lesson planning to ensure that teachers provide sufficient attention and time to both reading and writing.

8. Active involvement of our Guidance Department: With the increase of staff in our guidance department, we have been able to create in-house behavior interventions for Tier 2 students and have seen the impact/effect on the classroom climate. They will continue to conduct group and individual sessions to help students deal with testing and other anxiety, peer pressure and conflicts, and other academically related challenges. This year, in response to the trauma that COVID-19 and the current social unrest has created for our students, our school aims to be a Trauma Informed institution. All teachers have gone through Trauma Informed Care training by our guidance department. Further, our guidance department is scheduled to conduct monthly social and emotional lessons (SEL) in each class and integrate the SEL curriculum with our literacy curriculum.

9. Expanded Parent Partnerships: BBL schools value our parent partnership and look forward to deepening our parent relationships at all levels of the schools. This year, we will continue to support parents with trauma informed care through seminars, workshops, and

information sessions. We are also preparing to broaden our parent resources with the following:

9.1 Parent Resource Center: We will continue to utilize our online 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.

9.2 Parent Seminars: We will continue to host parent seminars throughout the school year. These targeted workshops offer parents resources on topics such as the middle school application process, social and emotional well-being, and training on our pedagogy.

10. Student Support: Our newly expanded academic support program, staffed with some of our most veteran teachers, will better meet the needs of underperforming students. This year we will start our afterschool program earlier in the school year to address the literacy recuperation needed for our students brought on by the pandemic.

11. Transition to a New Assessment Platform: This year BBL schools will pivot to a new assessment program, NWEA. We are confident that this assessment program will be a comprehensive resource for our teachers to better assess and analyze student performance. In addition, we will implement a Growth Model framework to better analyze student growth over the next three years, as we re-build in a post pandemic era.

12. Finally, our expanded Technology Committee will work with management, 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:

12.1 Provided each student in grades 3-5 with a Google Classroom account and each student in grades PreK-2 with a SeeSaw account.

12.2 Collaborated with our Professional Development team to create online versions of our curriculum tools and documents, including Words in Color Charts and Primers.

12.3 Continued with the development of our in-house iReadBetter app, augmented our online subscriptions to ensure engagement with a multitude of online resources for literacy, vocabulary development, reading comprehension, and writing skills.

12.4 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

BACKGROUND

BBL 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.

BBL1 demonstrates a strong commitment to those school-wide priorities, to ensure the delivery of a challenging and meaningful instructional program in mathematics for all of 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 principals;
- 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.

In September 2020, BBL schools opened in a fully remote model of instruction due to the COVID-19 Pandemic. On October 5, 2020, we opened our building doors for a hybrid model, offering families the option to send their child to school 2-3 times per week or the option to remain fully remote. On November 6, 2020, our school building was closed due to multiple positive COVID cases. At that

point, we decided to remain fully remote for the remainder of the school year to offer our families the most consistent instructional model. During our remote instruction period, we stayed steadfast in our commitment to high quality education, focusing on three general categories for remote learning:

- 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

BBL schools administered early diagnostic assessments at the beginning of the year and corresponding "post-tests" to determine student achievement and growth within the school year.

During 2020-21, the school primarily used Star to assess student growth and achievement.

RESULTS AND EVALUATION

As summarized in the table below, in the 2020-2021 Star exam, of all students tested, the school's growth percentile was 54, meeting the target of 50. Of the 92 students tested who did not meet or exceed the scale score proficiency equivalent in the fall, 63% of them did meet or exceed proficiency in the spring administration, meeting the target of 55. The median student growth percentile of 3rd through 5th grade students with disabilities was 50, missing the target of 54. 67% of 3rd through 5th grade students enrolled in at least their second year at the school either met or exceeded the scale score proficiency equivalent, according to the Star proficiency scores.

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

Measure	Subgroup	Target	Tested	Results	Met?
Measure 1: Each year, the school's median student 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	258	54	Yes
Measure 2: Each year, the school's median student 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	92	63	Yes
Measure 3: Each year, the median student growth percentile of 3 rd through 5 th grade students with disabilities at the school will be equal to or greater than the median student growth percentile of 3 rd through 8 th grade general education students at the school.	Students with disabilities ²	54	33	50	No
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+ students	75%	257	67%	No

ADDITIONAL CONTEXT AND EVIDENCE

Our school, like most others, faced many challenges during this past school year, especially regarding assessments. To mitigate those challenges, we partnered with parents throughout the school year to maximize testing integrity while students tested at home. Further, we implemented remote testing protocols to ensure testing consistency and offered multiple training sessions for assessment proctors.

Given those interventions, we are confident that the results reported reflect, as accurately as possible, the academic growth of our students, given the very difficult circumstances encountered.

² 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

SUMMARY OF THE ELEMENTARY AND MIDDLE MATHEMATICS GOAL

Our Mathematics goal is for students to demonstrate competency in understanding and application of mathematical computation and problem solving. While we missed achieving the criterion for Measure 3 by 4 points, the substantial growth reflected in the results for Measures 1 and 2 support that we continued, despite the very challenging conditions, to meet that goal. Overall, the outcomes indicate that our students continued to improve in English Language Arts.

We remain committed to providing a rigorous, high-quality education that promotes independence, autonomy and success. To that end, below is our action plan for the upcoming school year.

ACTION PLAN

As highlighted in our action plan, below, we continue to closely review and enhance our mathematics program, along with ancillary actions that have proven successful. Teachers will continue to assess student knowledge and skills through assessments. We will continue to analyze individual student test results on our interim assessments to plan effectively and to map our instruction. While we have already planned the following targeted steps, those analyses will lead to additional adjustments in our mathematics program. As we prepare for the 2021-2022 year, we have already planned and initiated the following steps, in order further to boost student achievement.

1. Instructional Alignment: Our mathematics professional development staff, as well as the Academic Leaders, 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. 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.
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 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:
 - a. 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.

b. 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.

c. 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.

d. We will conduct a formal midterm assessment for 3rd through 5th grades to assess how they are achieving the curricular and instructional goals. We will assess them in January using EdVista and incorporate the NWEA assessment as an additional tool to understand and analyze student growth quarterly.

4. Student Support: Students who are “at-risk” will be identified early in the school year to ensure that they receive the support services needed and begin those services earlier in the school year than in years past. 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.

a. Special Education instructional options: Students who are identified as being in need of 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).

b. 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: We plan to continue our partnership with parents, whether it be virtually or 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.

GOAL 3: SCIENCE

ELEMENTARY AND MIDDLE SCIENCE

Goal 3: Science Students will demonstrate competency in the understanding and application of scientific reasoning.

BACKGROUND

Bronx Better Learning 1 continues its 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.

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 Bronx Charter School for Better Learning continues to promote 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. Those 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 and BrainPop were used to progress monitor student growth in vocabulary acquisition and science concepts.

RESULTS AND EVALUATION

Based on last year's trends, progress noted by teachers on internal exams, anecdotal evidence based on student engagement with curriculum, and problem-based learning projects, we can predict that BBL students would have outperformed prior NY State Science exam scores should it have been administered.

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 continued success in science.

ACTION PLAN

While student performance in Science continues to be laudable, Bronx Better Learning 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:
 - a. 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.
 - b. 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:

- a. 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.
 - b. 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, and related services, e.g., speech, occupational therapy and counseling.
 - c. 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:
- a. 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.
 - b. 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.
 - c. 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

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

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

Bronx Better Learning 1 is in good standing. The school has met this measure and achieved the goal.

ADDITIONAL EVIDENCE

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:	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 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:

J. Pegg

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):	Marilyn Maye
Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.):	trustee, treasurer
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. Mays

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:	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 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:	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 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:

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:	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:	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 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.	
<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.



**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 containe 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

SCHOOL

Name:	Bronx Charter School for Better Learning
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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
2021-22**

ENROLLMENT BY GRADES

GRADES	K	1	2	3	4	5	6	7	8	9	10	11	12
INITIAL BUDGETED ENROLLMENT	97	98	100	75	73	94							
TOTAL ENROLLMENT = 537													

ENROLLMENT BY DISTRICT

	PRIOR YEAR ACTUAL	ANNUAL BUDGET TOTAL DISTRICTS/ENROLLMENT BY QUARTER								ACTUAL QUARTERLY TOTAL DISTRICTS/ENROLLMENT								
		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:	3	3	0	3	0	3	0	3	0	0	0	0	0					
NUMBER OF STUDENTS ENROLLED:	554.648	543	0	543	0	543	0	543	0	0	0	0	0					
<i>*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.</i>																		
PRIMARY/OTHER	DISTRICT NAME(S)	PRIOR YEAR 2020-21 Actual Enrollment	ANNUAL BUDGET ENROLLMENT BY QUARTER								ACTUAL ENROLLMENT BY QUARTER							
			QUARTER 1		QUARTER 2		QUARTER 3		QUARTER 4		QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4				
			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	548.648	537		537		537		537								
2	SECONDARY District	MT VERNON SCHOOL DISTRICT	5	5		5		5		5								
3	Other District 3	YONKERS CITY SD	1	1		1		1		1								
4	Other District 4	(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
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 2020-21 ACTUAL	ANNUAL BUDGETED FTE								ACTUAL QUARTERLY FTE				Description of Assumptions	
		Q1		Q2		Q3		Q4		Q1	Q2	Q3	Q4		
		Original	Revised	Original	Revised	Original	Revised	Original	Revised	Actual	Actual	Actual	Actual		
Executive Management	0.5	0.5		0.5		0.5		0.5		0.5					.5 Executive Director
Instructional Management	1.6	1.8		1.8		1.8		1.8							Sr. Principal .8 and 1 FTE Assistant Principal
Deans, Directors & Coordinators	3.0	5.5		5.5		5.5		5.5							.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	3.0	4.0		4.0		4.0		4.0							Office Manager, (2) Office Assistants, .5 FTE Exec Assistant & Finance Assistant
TOTAL ADMINISTRATIVE STAFF	8.6	12.3	0.0	12.3	0.0	12.3	0.0	12.3	0.0	0.0	0.0	0.0	0.0		
INSTRUCTIONAL PERSONNEL FTE	PRIOR YEAR 2020-21 ACTUAL	ANNUAL BUDGETED FTE								ACTUAL QUARTERLY FTE				Description of Assumptions	
		Q1		Q2		Q3		Q4		Q1	Q2	Q3	Q4		
		Original	Revised	Original	Revised	Original	Revised	Original	Revised	Actual	Actual	Actual	Actual		
Teachers - Regular	33.0	36.0		36.0		36.0		36.0							34 GenEd Teachers, 1 UPK, 1 Teaching Fellow, 1
Teachers - SPED	7.0	7.0		7.0		7.0		7.0							
Substitute Teachers															
Teaching Assistants	32.0	34.0		34.0		34.0		34.0							
Specialty Teachers	4.0	4.0		4.0		4.0		4.0							Music, Art & Phys. Ed
Aides															
Therapists & Counselors	5.5	4.0		4.0		4.0		4.0							Guidance Counselors, Social Worker & Parent
Other															Summer PD and Summer/Afterschool Enrichment
TOTAL INSTRUCTIONAL	81.5	85.0	0.0	85.0	0.0	85.0	0.0	85.0	0.0	0.0	0.0	0.0	0.0		
NON-INSTRUCTIONAL PERSONNEL FTE	PRIOR YEAR 2020-21 ACTUAL	ANNUAL BUDGETED FTE								ACTUAL QUARTERLY FTE				Description of Assumptions	
		Q1		Q2		Q3		Q4		Q1	Q2	Q3	Q4		
		Original	Revised	Original	Revised	Original	Revised	Original	Revised	Actual	Actual	Actual	Actual		
Nurse															
Librarian															
Custodian															
Security															
Other	1.0	0.5		0.5		0.5		0.5							.5 Director of IT
TOTAL NON-INSTRUCTIONAL	1.0	0.5	0.0	0.5	0.0	0.5	0.0	0.5	0.0	0.0	0.0	0.0	0.0		
TOTAL PERSONNEL SERVICE FTE	91.1	97.8	0.0	97.8	0.0	97.8	0.0	97.8	0.0	0.0	0.0	0.0	0.0		

BRONX CHARTER SCHOOL FOR BETTER LEARNING

Budget / Operating Plan

2021-22

		BRONX CHARTER SCHOOL FOR BETTER LEARNING												
		Budget / Operating Plan												
		2021-22												
Total Revenue		-	2,561,152	-	-	2,699,302	-	-	2,638,463	-	-	2,702,513	-	-
Total Expenses		-	2,043,835	-	-	2,412,125	-	-	2,432,875	-	-	3,587,557	-	-
Net Income		-	517,316	-	-	287,178	-	-	205,589	-	-	(885,043)	-	-
Actual Student Enrollment		555	543	-	-	543	-	-	543	-	-	543	-	-
		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
REVENUE		Allocate Per Pupil Revenue by Quarter	<p align="center">*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.</p>											
REVENUES FROM STATE SOURCES		2021-22 Per Pupil Rate	PPR %/Qtr->	25.0%	25.0%		25.0%	25.0%		25.0%	25.0%		25.0%	25.0%
Per Pupil Revenue	16,844		2,261,307	-	-	2,261,307	-	-	2,261,307	-	-	2,261,307	-	-
NYC CHANCELLOR'S OFFICE	18,437		23,046	-	-	23,046	-	-	23,046	-	-	23,046	-	-
MT VERNON SCHOOL DISTRICT	16,481		4,120	-	-	4,120	-	-	4,120	-	-	4,120	-	-
YONKERS CITY SD	-		-	-	-	-	-	-	-	-	-	-	-	-
-	-		-	-	-	-	-	-	-	-	-	-	-	-
-	-		-	-	-	-	-	-	-	-	-	-	-	-
-	-		-	-	-	-	-	-	-	-	-	-	-	-
-	-		-	-	-	-	-	-	-	-	-	-	-	-
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-	-		-	-	-	-	-	-	-	-	-	-	-	-
ALL OTHER School Districts: (Weighted Avg)	-		-	-	-	-	-	-	-	-	-	-	-	-
TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding)	16,858		-	-	-	2,288,474	-	-	2,288,474	-	-	2,288,474	-	-
Special Education Revenue			204,328			204,328			204,328			204,328		
Grants														
Stimulus														
DYCD (Department of Youth and Community Development)														
Other														
NYC DoE Rental Assistance														
Other														
TOTAL REVENUE FROM STATE SOURCES			-	-	-	2,492,802	-	-	2,492,802	-	-	2,492,802	-	-
REVENUE FROM FEDERAL FUNDING														
IDEA Special Needs						44,239								
Title I			28,966			86,899			86,899			86,899		
Title Funding - Other			5,964			17,893			17,893			17,893		
School Food Service (Free Lunch)														
Grants														
Charter School Program (CSP) Planning & Implementation														
Other														
Other														
TOTAL REVENUE FROM FEDERAL SOURCES			-	-	-	149,031	-	-	104,792	-	-	104,792	-	-
LOCAL and OTHER REVENUE														
Contributions and Donations			20,000			44,050			27,450			91,500		
Fundraising														
Erate Reimbursement														
Earnings on Investments														
Interest Income			2,750			2,750			2,750			2,750		
Food Service (Income from meals)														
Text Book			10,670			10,670			10,670			10,670		
OTHER														
TOTAL REVENUE FROM LOCAL and OTHER SOURCES			-	-	-	57,470	-	-	40,870	-	-	104,920	-	-
TOTAL REVENUE			-	-	-	2,561,152	-	-	2,638,463	-	-	2,702,513	-	-

BRONX CHARTER SCHOOL FOR BETTER LEARNING

Budget / Operating Plan

2021-22

Total Revenue	-	2,561,152	-	-	2,699,302	-	-	2,638,463	-	-	2,702,513	-	-
Total Expenses	-	2,043,835	-	-	2,412,125	-	-	2,432,875	-	-	3,587,557	-	-
Net Income	-	517,316	-	-	287,178	-	-	205,589	-	-	(885,043)	-	-
Actual Student Enrollment	555	543	-	-	543	-	-	543	-	-	543	-	-

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

ADMINISTRATIVE STAFF PERSONNEL COSTS

Avg. No. of
Positions

Executive Management	0.50	29,613		-	29,613		-	29,613		-	29,613		-
Instructional Management	1.80	67,903		-	67,903		-	67,903		-	67,903		-
Deans, Directors & Coordinators	5.50	125,216		-	185,823		-	185,823		-	309,705		-
CFO / Director of Finance	0.50	55,000		-	55,000		-	55,000		-	55,000		-
Operation / Business Manager	-			-			-			-			-
Administrative Staff	4.00	59,633		-	59,633		-	59,633		-	59,633		-
TOTAL ADMINISTRATIVE STAFF	12.30	337,364		-	397,971		-	397,971		-	521,853		-

INSTRUCTIONAL PERSONNEL COSTS

Teachers - Regular	36.00	542,386		-	623,465		-	623,465		-	1,059,233		-
Teachers - SPED	7.00	69,430		-	122,594		-	122,594		-	204,324		-
Substitute Teachers	-			-			-			-			-
Teaching Assistants	34.00	162,610		-	288,864		-	288,864		-	481,441		-
Specialty Teachers	4.00	38,267		-	67,559		-	67,559		-	112,614		-
Aides	-			-			-			-			-
Therapists & Counselors	4.00	37,969		-	60,862		-	60,862		-	101,437		-
Other	-			-			-			-			-
TOTAL INSTRUCTIONAL	85.00	850,661		-	1,163,344		-	1,163,344		-	1,959,048		-

NON-INSTRUCTIONAL PERSONNEL COSTS

Nurse	-			-			-			-			-
Librarian	-			-			-			-			-
Custodian	-			-			-			-			-
Security	-			-			-			-			-
Other	0.50	15,116		-	15,116		-	15,116		-	15,116		-
TOTAL NON-INSTRUCTIONAL	0.50	15,116		-	15,116		-	15,116		-	15,116		-

SUBTOTAL PERSONNEL SERVICE COSTS

97.80	-	1,203,141		-	1,576,430		-	1,576,430		-	2,496,017		-
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PAYROLL TAXES AND BENEFITS

Payroll Taxes		130,180		-	130,180		-	130,180		-	130,180		-
Fringe / Employee Benefits		371,613		-	371,613		-	371,613		-	371,613		-
Retirement / Pension		56,700		-	56,700		-	56,700		-	56,700		-
TOTAL PAYROLL TAXES AND BENEFITS		558,493		-	558,493		-	558,493		-	558,493		-

TOTAL PERSONNEL SERVICE COSTS

97.80	-	1,761,634		-	2,134,923		-	2,134,923		-	3,054,509		-
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CONTRACTED SERVICES

Accounting / Audit		8,235		-	8,235		-	8,235		-	24,706		-
Legal		8,275		-	8,275		-	8,275		-	8,275		-
Management Company Fee				-			-			-			-
Nurse Services				-			-			-			-
Food Service / School Lunch				-			-			-			-
Payroll Services		10,043		-	10,043		-	10,043		-	10,043		-
Special Ed Services				-			-			-			-
Titlement Services (i.e. Title I)				-			-			-			-
Other Purchased / Professional / Consulting		20,842		-	20,842		-	20,842		-	20,842		-
TOTAL CONTRACTED SERVICES		47,394		-	47,394		-	47,394		-	63,865		-

BRONX CHARTER SCHOOL FOR BETTER LEARNING													
Budget / Operating Plan													
2021-22													
Total Revenue	-	2,561,152	-	-	2,699,302	-	-	2,638,463	-	-	2,702,513	-	-
Total Expenses	-	2,043,835	-	-	2,412,125	-	-	2,432,875	-	-	3,587,557	-	-
Net Income	-	517,316	-	-	287,178	-	-	205,589	-	-	(885,043)	-	-
Actual Student Enrollment	555	543	-	-	543	-	-	543	-	-	543	-	-
	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		15,450		-	15,450		-	15,450		-	15,450		-
Special Ed Supplies & Materials				-			-			-			-
Textbooks / Workbooks				-			-			-			-
Supplies & Materials other		38,094		-	38,094		-	38,094		-	38,094		-
Equipment / Furniture		29,232		-	29,232		-	29,232		-	29,232		-
Telephone		19,313		-	19,313		-	19,313		-	19,313		-
Technology		9,513		-	9,513		-	9,513		-	9,513		-
Student Testing & Assessment		5,356		-	5,356		-	5,356		-	5,356		-
Field Trips		1,775		-	1,775		-	1,775		-	1,775		-
Transportation (student)				-			-			-			-
Student Services - other		29,492		-	29,492		-	29,492		-	29,492		-
Office Expense		10,556		-	10,556		-	10,556		-	10,556		-
Staff Development		32,999		-	32,999		-	32,999		-	32,999		-
Staff Recruitment				-			-	12,500		-	12,500		-
Student Recruitment / Marketing				-			-	3,250		-	3,250		-
School Meals / Lunch		5,337		-	5,337		-	5,337		-	5,337		-
Travel (Staff)				-			-			-			-
Fundraising				-	5,000		-	10,000		-	15,000		-
Other		4,078		-	4,078		-	4,078		-	4,078		-
TOTAL SCHOOL OPERATIONS	-	201,194	-	-	206,194	-	-	226,944	-	-	231,944	-	-
FACILITY OPERATION & MAINTENANCE													
Insurance		17,514		-	17,514		-	17,514		-	17,514		-
Janitorial				-			-			-			-
Building and Land Rent / Lease / Facility Finance Interest		10,000.00		-			-			-			-
Repairs & Maintenance		6,100		-	6,100		-	6,100		-	6,100		-
Equipment / Furniture				-			-			-			-
Security				-			-			-			-
Utilities				-			-			-			-
TOTAL FACILITY OPERATION & MAINTENANCE	-	33,614	-	-	23,614	-	-	23,614	-	-	23,614	-	-
DEPRECIATION & AMORTIZATION				-			-			-	213,625		-
COVID-19 / CONTINGENCY				-			-			-			-
DEFERRED RENT				-			-			-			-
TOTAL EXPENSES	-	2,043,835	-	-	2,412,125	-	-	2,432,875	-	-	3,587,557	-	-
NET INCOME	-	517,316	-	-	287,178	-	-	205,589	-	-	(885,043)	-	-

BRONX CHARTER SCHOOL FOR BETTER LEARNING													
Budget / Operating Plan													
2021-22													
	-	2,561,152	-	-	2,699,302	-	-	2,638,463	-	-	2,702,513	-	
Total Revenue	-	2,561,152	-	-	2,699,302	-	-	2,638,463	-	-	2,702,513	-	
Total Expenses	-	2,043,835	-	-	2,412,125	-	-	2,432,875	-	-	3,587,557	-	
Net Income	-	517,316	-	-	287,178	-	-	205,589	-	-	(885,043)	-	
Actual Student Enrollment	555	543	-	-	543	-	-	543	-	-	543	-	
	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
ENROLLMENT - *School Districts Are Linked To Above Entries*													
Number of Districts:	3	3	-	-	3	-	-	3	-	-	3	-	-
NYC CHANCELLOR'S OFFICE	549	537	-	-	537	-	-	537	-	-	537	-	-
MT VERNON SCHOOL DISTRICT	5	5	-	-	5	-	-	5	-	-	5	-	-
YONKERS CITY SD	1	1	-	-	1	-	-	1	-	-	1	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
ALL OTHER School Districts: (Weighted Avg)	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ENROLLMENT	555	543	-	-	543	-	-	543	-	-	543	-	-
REVENUE PER PUPIL	-	4,717	-	-	4,971	-	-	4,859	-	-	4,977	-	-
EXPENSES PER PUPIL	-	3,764	-	-	4,442	-	-	4,480	-	-	6,607	-	-

		BRONX CHARTER SCHOOL FOR BETTER LEARNING					DESCRIPTION OF ASSUMPTIONS
		Budget / Operating Plan					
		2021-22					
		10,601,431	10,601,431	-	10,601,431	10,601,431	
Total Revenue		10,601,431	10,601,431	-	10,601,431	10,601,431	
Total Expenses		10,476,392	10,476,392	-	(10,476,392)	(10,476,392)	
Net Income		125,039	125,039	-	125,039	125,039	
Actual Student Enrollment							
		Total Year			VARIANCE		DESCRIPTION OF ASSUMPTIONS
		Original Budget	Revised Budget	Variance	Original Budget vs. PY Budget	Revised Budget vs. 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	1.80	271,611	271,611	-	(271,611)	(271,611)	
Deans, Directors & Coordinators	5.50	806,567	806,567	-	(806,567)	(806,567)	
CFO / Director of Finance	0.50	220,000	220,000	-	(220,000)	(220,000)	
Operation / Business Manager	-	-	-	-	-	-	
Administrative Staff	4.00	238,530	238,530	-	(238,530)	(238,530)	
TOTAL ADMINISTRATIVE STAFF	12.30	1,655,158	1,655,158	-	(1,655,158)	(1,655,158)	
INSTRUCTIONAL PERSONNEL COSTS							
Teachers - Regular	36.00	2,848,547	2,848,547	-	(2,848,547)	(2,848,547)	
Teachers - SPED	7.00	518,942	518,942	-	(518,942)	(518,942)	
Substitute Teachers	-	-	-	-	-	-	
Teaching Assistants	34.00	1,221,780	1,221,780	-	(1,221,780)	(1,221,780)	
Specialty Teachers	4.00	285,998	285,998	-	(285,998)	(285,998)	
Aides	-	-	-	-	-	-	
Therapists & Counselors	4.00	261,129	261,129	-	(261,129)	(261,129)	
Other	-	-	-	-	-	-	
TOTAL INSTRUCTIONAL	85.00	5,136,397	5,136,397	-	(5,136,397)	(5,136,397)	
NON-INSTRUCTIONAL PERSONNEL COSTS							
Nurse	-	-	-	-	-	-	
Librarian	-	-	-	-	-	-	
Custodian	-	-	-	-	-	-	
Security	-	-	-	-	-	-	
Other	0.50	60,464	60,464	-	(60,464)	(60,464)	
TOTAL NON-INSTRUCTIONAL	0.50	60,464	60,464	-	(60,464)	(60,464)	
SUBTOTAL PERSONNEL SERVICE COSTS	97.80	6,852,019	6,852,019	-	(6,852,019)	(6,852,019)	
PAYROLL TAXES AND BENEFITS							
Payroll Taxes		520,720	520,720	-	(520,720)	(520,720)	
Fringe / Employee Benefits		1,486,451	1,486,451	-	(1,486,451)	(1,486,451)	
Retirement / Pension		226,800	226,800	-	(226,800)	(226,800)	
TOTAL PAYROLL TAXES AND BENEFITS		2,233,971	2,233,971	-	(2,233,971)	(2,233,971)	
TOTAL PERSONNEL SERVICE COSTS	97.80	9,085,990	9,085,990	-	(9,085,990)	(9,085,990)	
CONTRACTED SERVICES							
Accounting / Audit		49,409	49,409	-	(49,409)	(49,409)	
Legal		33,098	33,098	-	(33,098)	(33,098)	
Management Company Fee		-	-	-	-	-	
Nurse Services		-	-	-	-	-	
Food Service / School Lunch		-	-	-	-	-	
Payroll Services		40,172	40,172	-	(40,172)	(40,172)	
Special Ed Services		-	-	-	-	-	
Titlement Services (i.e. Title I)		-	-	-	-	-	
Other Purchased / Professional / Consulting		83,368	83,368	-	(83,368)	(83,368)	
TOTAL CONTRACTED SERVICES		206,047	206,047	-	(206,047)	(206,047)	

BRONX CHARTER SCHOOL FOR BETTER LEARNING					
Budget / Operating Plan					
2021-22					
	10,601,431	10,601,431	-	10,601,431	10,601,431
Total Revenue					
Total Expenses	10,476,392	10,476,392	-	(10,476,392)	(10,476,392)
Net Income	125,039	125,039	-	125,039	125,039
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	61,800	61,800	-	(61,800)	(61,800)
Special Ed Supplies & Materials	-	-	-	-	-
Textbooks / Workbooks	-	-	-	-	-
Supplies & Materials other	152,376	152,376	-	(152,376)	(152,376)
Equipment / Furniture	116,926	116,926	-	(116,926)	(116,926)
Telephone	77,250	77,250	-	(77,250)	(77,250)
Technology	38,050	38,050	-	(38,050)	(38,050)
Student Testing & Assessment	21,423	21,423	-	(21,423)	(21,423)
Field Trips	7,100	7,100	-	(7,100)	(7,100)
Transportation (student)	-	-	-	-	-
Student Services - other	117,969	117,969	-	(117,969)	(117,969)
Office Expense	42,225	42,225	-	(42,225)	(42,225)
Staff Development	131,997	131,997	-	(131,997)	(131,997)
Staff Recruitment	25,000	25,000	-	(25,000)	(25,000)
Student Recruitment / Marketing	6,500	6,500	-	(6,500)	(6,500)
School Meals / Lunch	21,348	21,348	-	(21,348)	(21,348)
Travel (Staff)	-	-	-	-	-
Fundraising	30,000	30,000	-	(30,000)	(30,000)
Other	16,311	16,311	-	(16,311)	(16,311)
TOTAL SCHOOL OPERATIONS	866,275	866,275	-	(866,275)	(866,275)
FACILITY OPERATION & MAINTENANCE					
Insurance	70,054	70,054	-	(70,054)	(70,054)
Janitorial	-	-	-	-	-
Building and Land Rent / Lease / Facility Finance Interest	10,000	10,000	-	(10,000)	(10,000)
Repairs & Maintenance	24,401	24,401	-	(24,401)	(24,401)
Equipment / Furniture	-	-	-	-	-
Security	-	-	-	-	-
Utilities	-	-	-	-	-
TOTAL FACILITY OPERATION & MAINTENANCE	104,455	104,455	-	(104,455)	(104,455)
DEPRECIATION & AMORTIZATION	213,625	213,625	-	(213,625)	(213,625)
COVID-19 / CONTINGENCY	-	-	-	-	-
DEFERRED RENT	-	-	-	-	-
TOTAL EXPENSES	10,476,392	10,476,392	-	(10,476,392)	(10,476,392)
NET INCOME	125,039	125,039	-	125,039	125,039

DESCRIPTION OF ASSUMPTIONS

		BRONX CHARTER SCHOOL FOR BETTER LEARNING					DESCRIPTION OF ASSUMPTIONS
		Budget / Operating Plan			2021-22		
		Original Budget	Revised Budget	Variance	Original Budget vs. PY Budget	Revised Budget vs. PY Budget	
Total Revenue		10,601,431	10,601,431	-	10,601,431	10,601,431	
Total Expenses		10,476,392	10,476,392	-	(10,476,392)	(10,476,392)	
Net Income		125,039	125,039	-	125,039	125,039	
Actual Student Enrollment							
		Total Year			VARIANCE		
		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							
YONKERS CITY SD							
-							
-							
-							
-							
-							
-							
-							
-							
-							
-							
-							
-							
ALL OTHER School Districts: (Weighted Avg)							
TOTAL ENROLLMENT							
REVENUE PER PUPIL							
EXPENSES PER PUPIL							

BRONX CHARTER SCHOOL FOR BETTER LEARNING														
Budget / Operating Plan														
2021-22														
	-	2,561,152	-	-	2,699,302	-	-	2,638,463	-	-	2,702,513	-	-	10,601,431
Total Revenue														
Total Expenses														
Net Income														
Actual Student Enrollment	555	543	-	-	543	-	-	543	-	-	543	-	-	
	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	-	517,316	-	-	287,178	-	-	205,589	-	-	(885,043)	-	-	125,039
Beginning Cash Balance	-	-	-	-	517,316	-	-	804,494	-	-	1,010,083	-	-	-
ENDING CASH BALANCE	-	517,316	-	-	804,494	-	-	1,010,083	-	-	125,039	-	-	125,039

BRONX CHARTER SCHOOL FOR BETTER LEARNING					
Budget / Operating Plan					
2021-22					
	10,601,431	-	10,601,431	10,601,431	
Total Revenue	10,601,431	-	10,601,431	10,601,431	
Total Expenses	10,476,392	-	(10,476,392)	(10,476,392)	
Net Income	125,039	-	125,039	125,039	
Actual Student Enrollment					
Total Year		VARIANCE			
Revised Budget	Variance	Original Budget vs. PY Budget	Revised Budget vs. PY Budget	DESCRIPTION OF ASSUMPTIONS	
CASH FLOW ADJUSTMENTS					
OPERATING ACTIVITIES <i>{enter descriptions below}</i>					
Example - Add Back Depreciation	-	-	-	-	
Other	-	-	-	-	
Total Operating Activities	-	-	-	-	
INVESTMENT ACTIVITIES <i>{enter descriptions below}</i>					
Example - Subtract Property and Equipment Expenditures	-	-	-	-	
Other	-	-	-	-	
Total Investment Activities	-	-	-	-	
FINANCING ACTIVITIES <i>{enter descriptions below}</i>					
Example - Add Expected Proceeds from a Loan or Line of Credit	-	-	-	-	
Other	-	-	-	-	
Total Financing Activities	-	-	-	-	
Total Cash Flow Adjustments	-	-	-	-	
NET INCOME	125,039	-	125,039	125,039	
Beginning Cash Balance	-	-	-	-	
ENDING CASH BALANCE	125,039	-	125,039	125,039	

BRONX CHARTER SCHOOL FOR BETTER LEARNING

BALANCE SHEET

2021-22

**Please enter balance sheet data for the Ed Corp
Bronx Charter School for Better Learning (Combined)
only on this template.**

**The balance sheet should include data for
all charter schools operated by the Ed Corp.**

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

BRONX CHARTER SCHOOL FOR BETTER LEARNING

Budget / Operating Plan

2021-22

Total Revenue	-	2,561,152	-	-	2,699,302	-	-	2,638,463	-	-	2,702,513	-
Total Expenses	-	2,043,835	-	-	2,412,125	-	-	2,432,875	-	-	3,587,557	-
Net Income	-	517,316	-	-	287,178	-	-	205,589	-	-	(885,043)	-
Actual Student Enrollment	-	543	-	-	543	-	-	543	-	-	543	-

*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		
	Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance

REVENUE		2021-22										
REVENUES FROM STATE SOURCES		Per Pupil Rate										
Per Pupil Revenue		Per Pupil Rate										
NYC CHANCELLOR'S OFFICE	16,844	2,261,307	-	-	2,261,307	-	-	2,261,307	-	-	2,261,307	-
MT VERNON SCHOOL DISTRICT	18,437	23,046	-	-	23,046	-	-	23,046	-	-	23,046	-
YONKERS CITY SD	16,481	4,120	-	-	4,120	-	-	4,120	-	-	4,120	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
ALL OTHER School Districts: (Count = 0)	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding)	16,858	-	2,288,474	-	-	2,288,474	-	-	2,288,474	-	-	2,288,474
Special Education Revenue		204,328	-	-	204,328	-	-	204,328	-	-	204,328	-
Grants												
Stimulus		-	-	-	-	-	-	-	-	-	-	-
DYCD (Department of Youth and Community Development)		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
NYC DoE Rental Assistance		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE FROM STATE SOURCES		-	2,492,802	-	-	2,492,802	-	-	2,492,802	-	-	2,492,802
REVENUE FROM FEDERAL FUNDING												
IDEA Special Needs		-	-	-	44,239	-	-	-	-	-	-	-
Title I		28,966	-	-	86,899	-	-	86,899	-	-	86,899	-
Title Funding - Other		5,964	-	-	17,893	-	-	17,893	-	-	17,893	-
School Food Service (Free Lunch)		-	-	-	-	-	-	-	-	-	-	-
Grants												
Charter School Program (CSP) Planning & Implementation		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE FROM FEDERAL SOURCES		-	34,930	-	-	149,031	-	-	104,792	-	-	104,792
LOCAL and OTHER REVENUE												
Contributions and Donations		20,000	-	-	44,050	-	-	27,450	-	-	91,500	-
Fundraising		-	-	-	-	-	-	-	-	-	-	-
Erate Reimbursement		-	-	-	-	-	-	-	-	-	-	-
Earnings on Investments		-	-	-	-	-	-	-	-	-	-	-
Interest Income		2,750	-	-	2,750	-	-	2,750	-	-	2,750	-
Food Service (Income from meals)		-	-	-	-	-	-	-	-	-	-	-
Text Book		10,670	-	-	10,670	-	-	10,670	-	-	10,670	-
OTHER		-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE FROM LOCAL and OTHER SOURCES		-	33,420	-	-	57,470	-	-	40,870	-	-	104,920
TOTAL REVENUE		-	2,561,152	-	-	2,699,302	-	-	2,638,463	-	-	2,702,513

BRONX CHARTER SCHOOL FOR BETTER LEARNING

Budget / Operating Plan

2021-22

Total Revenue	-	2,561,152	-	-	2,699,302	-	-	2,638,463	-	-	2,702,513	-
Total Expenses	-	2,043,835	-	-	2,412,125	-	-	2,432,875	-	-	3,587,557	-
Net Income	-	517,316	-	-	287,178	-	-	205,589	-	-	(885,043)	-
Actual Student Enrollment	-	543	-	-	543	-	-	543	-	-	543	-

*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	-	67,903	-	-	67,903	-	-	67,903	-	-	67,903	-	
Deans, Directors & Coordinators	-	125,216	-	-	185,823	-	-	185,823	-	-	309,705	-	
CFO / Director of Finance	-	55,000	-	-	55,000	-	-	55,000	-	-	55,000	-	
Operation / Business Manager	-	-	-	-	-	-	-	-	-	-	-	-	
Administrative Staff	-	59,633	-	-	59,633	-	-	59,633	-	-	59,633	-	
TOTAL ADMINISTRATIVE STAFF	-	337,364	-	-	397,971	-	-	397,971	-	-	521,853	-	
INSTRUCTIONAL PERSONNEL COSTS													
Teachers - Regular	-	542,386	-	-	623,465	-	-	623,465	-	-	1,059,233	-	
Teachers - SPED	-	69,430	-	-	122,594	-	-	122,594	-	-	204,324	-	
Substitute Teachers	-	-	-	-	-	-	-	-	-	-	-	-	
Teaching Assistants	-	162,610	-	-	288,864	-	-	288,864	-	-	481,441	-	
Specialty Teachers	-	38,267	-	-	67,559	-	-	67,559	-	-	112,614	-	
Aides	-	-	-	-	-	-	-	-	-	-	-	-	
Therapists & Counselors	-	37,969	-	-	60,862	-	-	60,862	-	-	101,437	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL INSTRUCTIONAL	-	850,661	-	-	1,163,344	-	-	1,163,344	-	-	1,959,048	-	
NON-INSTRUCTIONAL PERSONNEL COSTS													
Nurse	-	-	-	-	-	-	-	-	-	-	-	-	
Librarian	-	-	-	-	-	-	-	-	-	-	-	-	
Custodian	-	-	-	-	-	-	-	-	-	-	-	-	
Security	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	15,116	-	-	15,116	-	-	15,116	-	-	15,116	-	
TOTAL NON-INSTRUCTIONAL	-	15,116	-	-	15,116	-	-	15,116	-	-	15,116	-	
SUBTOTAL PERSONNEL SERVICE COSTS	-	1,203,141	-	-	1,576,430	-	-	1,576,430	-	-	2,496,017	-	
PAYROLL TAXES AND BENEFITS													
Payroll Taxes		130,180	-		130,180	-		130,180	-		130,180	-	
Fringe / Employee Benefits		371,613	-		371,613	-		371,613	-		371,613	-	
Retirement / Pension		56,700	-		56,700	-		56,700	-		56,700	-	
TOTAL PAYROLL TAXES AND BENEFITS		558,493	-		558,493	-		558,493	-		558,493	-	
TOTAL PERSONNEL SERVICE COSTS		1,761,634	-		2,134,923	-		2,134,923	-		3,054,509	-	
CONTRACTED SERVICES													
Accounting / Audit		8,235	-		8,235	-		8,235	-		24,706	-	
Legal		8,275	-		8,275	-		8,275	-		8,275	-	
Management Company Fee		-	-		-	-		-	-		-	-	
Nurse Services		-	-		-	-		-	-		-	-	
Food Service / School Lunch		-	-		-	-		-	-		-	-	
Payroll Services		10,043	-		10,043	-		10,043	-		10,043	-	
Special Ed Services		-	-		-	-		-	-		-	-	
Titlement Services (i.e. Title I)		-	-		-	-		-	-		-	-	
Other Purchased / Professional / Consulting		20,842	-		20,842	-		20,842	-		20,842	-	
TOTAL CONTRACTED SERVICES		47,394	-		47,394	-		47,394	-		63,865	-	

BRONX CHARTER SCHOOL FOR BETTER LEARNING

Budget / Operating Plan

2021-22

Total Revenue	-	2,561,152	-	-	2,699,302	-	-	2,638,463	-	-	2,702,513	-
Total Expenses	-	2,043,835	-	-	2,412,125	-	-	2,432,875	-	-	3,587,557	-
Net Income	-	517,316	-	-	287,178	-	-	205,589	-	-	(885,043)	-
Actual Student Enrollment	-	543	-	-	543	-	-	543	-	-	543	-

*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		
	Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance
	SCHOOL OPERATIONS											
Board Expenses		-	-		-	-		-	-		-	-
Classroom / Teaching Supplies & Materials		15,450	-		15,450	-		15,450	-		15,450	-
Special Ed Supplies & Materials		-	-		-	-		-	-		-	-
Textbooks / Workbooks		-	-		-	-		-	-		-	-
Supplies & Materials other		38,094	-		38,094	-		38,094	-		38,094	-
Equipment / Furniture		29,232	-		29,232	-		29,232	-		29,232	-
Telephone		19,313	-		19,313	-		19,313	-		19,313	-
Technology		9,513	-		9,513	-		9,513	-		9,513	-
Student Testing & Assessment		5,356	-		5,356	-		5,356	-		5,356	-
Field Trips		1,775	-		1,775	-		1,775	-		1,775	-
Transportation (student)		-	-		-	-		-	-		-	-
Student Services - other		29,492	-		29,492	-		29,492	-		29,492	-
Office Expense		10,556	-		10,556	-		10,556	-		10,556	-
Staff Development		32,999	-		32,999	-		32,999	-		32,999	-
Staff Recruitment		-	-		-	-		12,500	-		12,500	-
Student Recruitment / Marketing		-	-		-	-		3,250	-		3,250	-
School Meals / Lunch		5,337	-		5,337	-		5,337	-		5,337	-
Travel (Staff)		-	-		-	-		-	-		-	-
Fundraising		-	-		5,000	-		10,000	-		15,000	-
Other		4,078	-		4,078	-		4,078	-		4,078	-
TOTAL SCHOOL OPERATIONS	-	201,194	-	-	206,194	-	-	226,944	-	-	231,944	-
FACILITY OPERATION & MAINTENANCE												
Insurance		17,514	-		17,514	-		17,514	-		17,514	-
Janitorial		-	-		-	-		-	-		-	-
Building and Land Rent / Lease / Facility Finance Interest		10,000	-		-	-		-	-		-	-
Repairs & Maintenance		6,100	-		6,100	-		6,100	-		6,100	-
Equipment / Furniture		-	-		-	-		-	-		-	-
Security		-	-		-	-		-	-		-	-
Utilities		-	-		-	-		-	-		-	-
TOTAL FACILITY OPERATION & MAINTENANCE	-	33,614	-	-	23,614	-	-	23,614	-	-	23,614	-
DEPRECIATION & AMORTIZATION											213,625	-
COVID-19 / CONTINGENCY											-	-
DEFERRED RENT											-	-
TOTAL EXPENSES	-	2,043,835	-	-	2,412,125	-	-	2,432,875	-	-	3,587,557	-
NET INCOME	-	517,316	-	-	287,178	-	-	205,589	-	-	(885,043)	-

BRONX CHARTER SCHOOL FOR BETTER LEARNING												
Budget / Operating Plan												
2021-22												
Total Revenue	-	2,561,152	-	-	2,699,302	-	-	2,638,463	-	-	2,702,513	-
Total Expenses	-	2,043,835	-	-	2,412,125	-	-	2,432,875	-	-	3,587,557	-
Net Income	-	517,316	-	-	287,178	-	-	205,589	-	-	(885,043)	-
Actual Student Enrollment	-	543	-	-	543	-	-	543	-	-	543	-
	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed	Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance
ENROLLMENT - *School Districts Are Linked To Above Entries*												
NYC CHANCELLOR'S OFFICE	-	537	-	-	537	-	-	537	-	-	537	-
MT VERNON SCHOOL DISTRICT	-	5	-	-	5	-	-	5	-	-	5	-
YONKERS CITY SD	-	1	-	-	1	-	-	1	-	-	1	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
ALL OTHER School Districts: (Count = 0)	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ENROLLMENT	-	543	-	-	543	-	-	543	-	-	543	-
REVENUE PER PUPIL	-	4,717	-	-	4,971	-	-	4,859	-	-	4,977	-
EXPENSES PER PUPIL	-	3,764	-	-	4,442	-	-	4,480	-	-	6,607	-

BRONX CHARTER SCHOOL FOR BETTER LEARNING

Budget / Operating Plan

2021-22

Total Revenue	-	-	-	10,601,431	(10,601,431)	-	-	10,601,431	(10,601,431)	-	-
Total Expenses	-	-	-	10,476,392	10,476,392	-	-	10,476,392	10,476,392	-	-
Net Income	-	-	-	125,039	(125,039)	-	-	125,039	(125,039)	-	-
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

EXPENSES	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)	Actual CY vs. Actual PY
ADMINISTRATIVE STAFF PERSONNEL COSTS												
Executive Management	-	-	-	-	118,450	118,450	-	-	118,450	118,450	-	-
Instructional Management	-	-	-	-	271,611	271,611	-	-	271,611	271,611	-	-
Deans, Directors & Coordinators	-	-	-	-	806,567	806,567	-	-	806,567	806,567	-	-
CFO / Director of Finance	-	-	-	-	220,000	220,000	-	-	220,000	220,000	-	-
Operation / Business Manager	-	-	-	-	-	-	-	-	-	-	-	-
Administrative Staff	-	-	-	-	238,530	238,530	-	-	238,530	238,530	-	-
TOTAL ADMINISTRATIVE STAFF	-	-	-	-	1,655,158	1,655,158	-	-	1,655,158	1,655,158	-	-
INSTRUCTIONAL PERSONNEL COSTS												
Teachers - Regular	-	-	-	-	2,848,547	2,848,547	-	-	2,848,547	2,848,547	-	-
Teachers - SPED	-	-	-	-	518,942	518,942	-	-	518,942	518,942	-	-
Substitute Teachers	-	-	-	-	-	-	-	-	-	-	-	-
Teaching Assistants	-	-	-	-	1,221,780	1,221,780	-	-	1,221,780	1,221,780	-	-
Specialty Teachers	-	-	-	-	285,998	285,998	-	-	285,998	285,998	-	-
Aides	-	-	-	-	-	-	-	-	-	-	-	-
Therapists & Counselors	-	-	-	-	261,129	261,129	-	-	261,129	261,129	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTIONAL	-	-	-	-	5,136,397	5,136,397	-	-	5,136,397	5,136,397	-	-
NON-INSTRUCTIONAL PERSONNEL COSTS												
Nurse	-	-	-	-	-	-	-	-	-	-	-	-
Librarian	-	-	-	-	-	-	-	-	-	-	-	-
Custodian	-	-	-	-	-	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	60,464	60,464	-	-	60,464	60,464	-	-
TOTAL NON-INSTRUCTIONAL	-	-	-	-	60,464	60,464	-	-	60,464	60,464	-	-
SUBTOTAL PERSONNEL SERVICE COSTS	-	-	-	-	6,852,019	6,852,019	-	-	6,852,019	6,852,019	-	-
PAYROLL TAXES AND BENEFITS												
Payroll Taxes	-	-	-	-	520,720	520,720	-	-	520,720	520,720	-	-
Fringe / Employee Benefits	-	-	-	-	1,486,451	1,486,451	-	-	1,486,451	1,486,451	-	-
Retirement / Pension	-	-	-	-	226,800	226,800	-	-	226,800	226,800	-	-
TOTAL PAYROLL TAXES AND BENEFITS	-	-	-	-	2,233,971	2,233,971	-	-	2,233,971	2,233,971	-	-
TOTAL PERSONNEL SERVICE COSTS	-	-	-	-	9,085,990	9,085,990	-	-	9,085,990	9,085,990	-	-
CONTRACTED SERVICES												
Accounting / Audit	-	-	-	-	49,409	49,409	-	-	49,409	49,409	-	-
Legal	-	-	-	-	33,098	33,098	-	-	33,098	33,098	-	-
Management Company Fee	-	-	-	-	-	-	-	-	-	-	-	-
Nurse Services	-	-	-	-	-	-	-	-	-	-	-	-
Food Service / School Lunch	-	-	-	-	-	-	-	-	-	-	-	-
Payroll Services	-	-	-	-	40,172	40,172	-	-	40,172	40,172	-	-
Special Ed Services	-	-	-	-	-	-	-	-	-	-	-	-
Titelment Services (i.e. Title I)	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased / Professional / Consulting	-	-	-	-	83,368	83,368	-	-	83,368	83,368	-	-
TOTAL CONTRACTED SERVICES	-	-	-	-	206,047	206,047	-	-	206,047	206,047	-	-

BRONX CHARTER SCHOOL FOR BETTER LEARNING

Budget / Operating Plan

2021-22

Total Revenue	-	-	-	10,601,431	(10,601,431)	-	-	10,601,431	(10,601,431)	-	-
Total Expenses	-	-	-	10,476,392	10,476,392	-	-	10,476,392	10,476,392	-	-
Net Income	-	-	-	125,039	(125,039)	-	-	125,039	(125,039)	-	-
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	-	-	-	61,800	61,800	-	-	61,800	61,800	-	-
Special Ed Supplies & Materials	-	-	-	-	-	-	-	-	-	-	-
Textbooks / Workbooks	-	-	-	-	-	-	-	-	-	-	-
Supplies & Materials other	-	-	-	152,376	152,376	-	-	152,376	152,376	-	-
Equipment / Furniture	-	-	-	116,926	116,926	-	-	116,926	116,926	-	-
Telephone	-	-	-	77,250	77,250	-	-	77,250	77,250	-	-
Technology	-	-	-	38,050	38,050	-	-	38,050	38,050	-	-
Student Testing & Assessment	-	-	-	21,423	21,423	-	-	21,423	21,423	-	-
Field Trips	-	-	-	7,100	7,100	-	-	7,100	7,100	-	-
Transportation (student)	-	-	-	-	-	-	-	-	-	-	-
Student Services - other	-	-	-	117,969	117,969	-	-	117,969	117,969	-	-
Office Expense	-	-	-	42,225	42,225	-	-	42,225	42,225	-	-
Staff Development	-	-	-	131,997	131,997	-	-	131,997	131,997	-	-
Staff Recruitment	-	-	-	25,000	25,000	-	-	25,000	25,000	-	-
Student Recruitment / Marketing	-	-	-	6,500	6,500	-	-	6,500	6,500	-	-
School Meals / Lunch	-	-	-	21,348	21,348	-	-	21,348	21,348	-	-
Travel (Staff)	-	-	-	-	-	-	-	-	-	-	-
Fundraising	-	-	-	30,000	30,000	-	-	30,000	30,000	-	-
Other	-	-	-	16,311	16,311	-	-	16,311	16,311	-	-
TOTAL SCHOOL OPERATIONS	-	-	-	866,275	866,275	-	-	866,275	866,275	-	-
FACILITY OPERATION & MAINTENANCE											
Insurance	-	-	-	70,054	70,054	-	-	70,054	70,054	-	-
Janitorial	-	-	-	-	-	-	-	-	-	-	-
Building and Land Rent / Lease / Facility Finance Interest	-	-	-	10,000	10,000	-	-	10,000	10,000	-	-
Repairs & Maintenance	-	-	-	24,401	24,401	-	-	24,401	24,401	-	-
Equipment / Furniture	-	-	-	-	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
TOTAL FACILITY OPERATION & MAINTENANCE	-	-	-	104,455	104,455	-	-	104,455	104,455	-	-
DEPRECIATION & AMORTIZATION	-	-	-	213,625	213,625	-	-	213,625	213,625	-	-
COVID-19 / CONTINGENCY	-	-	-	-	-	-	-	-	-	-	-
DEFERRED RENT	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	-	-	-	10,476,392	10,476,392	-	-	10,476,392	10,476,392	-	-
NET INCOME	-	-	-	125,039	(125,039)	-	-	125,039	(125,039)	-	-



Annual Report Requirement
for SUNY Authorized Charter Schools
BRONX CHARTER SCHOOL FOR BETTER LEARNING
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				2020				
	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	<u>10,728,913</u>	<u>8,411,597</u>	-	<u>19,140,510</u>
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	<u>8,734,901</u>	<u>6,824,222</u>	-	<u>15,559,123</u>
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	<u>135,939</u>	<u>255</u>	-	<u>136,194</u>
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	<u>\$ 4,410,453</u>	<u>\$ 4,499,681</u>	<u>\$ -</u>	<u>\$ 8,910,134</u>

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 x no
- Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ yes x none reported

Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

Internal control over major programs:

- Material weakness (es) identified? _____ yes x no
- Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ yes x 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 x 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 x no

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
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

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	\$ 8,945,369	\$ -	\$ 8,945,369	\$ 9,037,311
Students with disabilities	828,514	-	828,514	810,799
Grants and Contracts				
State and local	196,515	-	196,515	187,991
Federal - Title and IDEA	393,546	-	393,546	385,307
Federal - Other	364,969	-	364,969	46,054
Other	-	-	-	-
NYC DoE Rental Assistance	-	-	-	-
Food Service/Child Nutrition Program	-	-	-	-
TOTAL REVENUE, GAINS AND OTHER SUPPORT	10,728,913	-	10,728,913	10,467,462
EXPENSES				
Program Services				
Regular Education	\$ 6,503,782	\$ -	\$ 6,503,782	\$ 7,482,401
Special Education	1,562,547	-	1,562,547	1,667,568
Other Programs	-	-	-	-
Total Program Services	8,066,329	-	8,066,329	9,149,969
Management and general	608,320	-	608,320	548,689
Fundraising	60,252	-	60,252	83,441
TOTAL OPERATING EXPENSES	8,734,901	-	8,734,901	9,782,099
SURPLUS / (DEFICIT) FROM SCHOOL OPERATIONS	1,994,012	-	1,994,012	685,363
SUPPORT AND OTHER REVENUE				
Contributions				
Foundations	\$ 70,400	\$ -	\$ 70,400	\$ 64,180
Individuals	29,325	-	29,325	86,085
Corporations	-	-	-	-
Fundraising	17,129	-	17,129	1,000
Interest income	18,875	-	18,875	21,353
Miscellaneous income	210	-	210	261
Net assets released from restriction	-	-	-	-
TOTAL SUPPORT AND OTHER REVENUE	135,939	-	135,939	172,879
CHANGE IN NET ASSETS	2,129,951	-	2,129,951	858,242
NET ASSETS BEGINNING OF YEAR	2,280,502	-	2,280,502	1,422,260
PRIOR YEAR/PERIOD ADJUSTMENTS	-	-	-	-
NET ASSETS END OF YEAR	\$ 4,410,453	\$ -	\$ 4,410,453	\$ 2,280,502

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

	<u>2020-21</u>	<u>2019-20</u>
CASH FLOWS - OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ 3,717,581	\$ 1,704,436
Revenues from School Districts	-	-
Accounts Receivable	161,823	(223,527)
Due from School Districts	-	-
Depreciation	228,893	256,854
Grants Receivable	(454,357)	(249,247)
Due from NYS	-	-
Grant revenues	-	-
Prepaid Expenses	(13,353)	38,507
Accounts Payable	39,081	(182,414)
Accrued Expenses	-	-
Accrued Liabilities	-	-
Contributions and fund-raising activities	-	-
Miscellaneous sources	-	-
Deferred Revenue	(2,590)	(36,543)
Interest payments	-	-
Accrued payroll and benefits	2,975	195,874
Bad Debt Expense	-	4,193
NET CASH PROVIDED FROM OPERATING ACTIVITIES	\$ 3,680,053	\$ 1,508,133
CASH FLOWS - INVESTING ACTIVITIES		
Purchase of equipment	(280,899)	(176,786)
Other	(15,466)	(318,389)
NET CASH PROVIDED FROM INVESTING ACTIVITIES	\$ (296,365)	\$ (495,175)
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	\$ 3,383,688	\$ 1,012,958
Cash at beginning of year	4,111,856	3,098,898
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 7,495,544	\$ 4,111,856

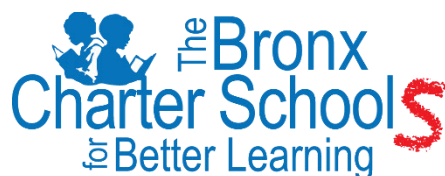
BRONX CHARTER SCHOOL FOR BETTER LEARNING

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	
		Education				Fund-raising	General	Total		
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Personnel Services Costs										
Administrative Staff Personnel	5.00	24,412	12,206	-	36,618	33,679	202,617	236,296	272,914	278,973
Instructional Personnel	81.00	3,814,683	972,188	-	4,786,871	-	-	-	4,786,871	5,471,041
Non-Instructional Personnel	11.00	587,418	91,749	-	679,167	5,771	81,045	86,816	765,983	863,060
Total Salaries and Staff	97.00	4,426,513	1,076,143	-	5,502,656	39,450	283,662	323,112	5,825,768	6,613,074
Fringe Benefits & Payroll Taxes		1,234,943	300,231	-	1,535,174	11,006	79,138	90,144	1,625,318	1,713,130
Retirement		139,521	33,919	-	173,440	1,243	8,941	10,184	183,624	195,215
Management Company Fees		-	-	-	-	-	-	-	-	-
Legal Service		-	-	-	-	-	46,034	46,034	46,034	7,748
Accounting / Audit Services		-	-	-	-	-	34,960	34,960	34,960	27,100
Other Purchased / Professional / Consulting Services		111,247	20,925	-	132,172	535	79,706	80,241	212,413	311,787
Building and Land Rent / Lease / Facility Finance Interest		-	-	-	-	-	-	-	-	-
Repairs & Maintenance		86,769	21,094	-	107,863	773	5,560	6,333	114,196	126,338
Insurance		61,170	14,871	-	76,041	545	3,920	4,465	80,506	66,559
Utilities		72,113	17,531	-	89,644	643	4,621	5,264	94,908	55,005
Supplies / Materials		72,059	11,408	-	83,467	186	1,339	1,525	84,992	113,742
Equipment / Furnishings		2,546	619	-	3,165	23	163	186	3,351	5,117
Staff Development		11,142	2,709	-	13,851	99	714	813	14,664	41,592
Marketing / Recruitment		6,247	773	-	7,020	-	50,820	50,820	57,840	50,356
Technology		61,166	14,870	-	76,036	545	3,920	4,465	80,501	46,546
Food Service		1,280	311	-	1,591	11	82	93	1,684	11,376
Student Services		47,121	5,828	-	52,949	-	-	-	52,949	125,225
Office Expense		61,290	14,900	-	76,190	546	3,928	4,474	80,664	78,203
Depreciation		101,600	24,700	-	126,300	905	6,511	7,416	133,716	144,175
OTHER		7,055	1,715	-	8,770	3,742	(5,699)	(1,957)	6,813	49,811
Total Expenses		\$ 6,503,782	\$ 1,562,547	\$ -	\$ 8,066,329	\$ 60,252	\$ 608,320	\$ 668,572	\$ 8,734,901	\$ 9,782,099

Calendar is subject to change.



2021-2022 School Year Calendar

September	13	Monday	First Day of School for Students
	13 – 17	Monday – Friday	1/2 Day for Pre-K & Kinder students <u>only</u>
September	16	Thursday	Yom Kippur (School Closed)
October	11	Monday	Indigenous Peoples' Day (School Closed)
November	3	Tuesday	Election Day (Asynchronous Instruction for Students)
November	11	Thursday	Veterans Day (School Closed)
November	25–26	Thursday & Friday	Thanksgiving Recess (School Closed)
December January	24–31	Friday – Friday	Winter Recess (School Closed)
January	3	Monday	School Reopens
January	17	Monday	Dr. Martin Luther King, Jr. Day (School Closed)
February	1	Tuesday	Lunar New Year (School Closed)
February	21–25	Monday – Friday	Mid-Winter Recess (School Closed)
April	15–22	Friday – Friday	Spring Recess (School Closed)
May	2	Monday	Eid-al-Fitr (School Closed)
May	30	Monday	Memorial Day Observed (School Closed)
June	7	Tuesday	Clerical Day (School Closed)
June	9	Thursday	Chancellor's Conference Day (School Closed)
June	20	Monday	Juneteenth (School Closed)
June	27	Monday	Last Day of School for Students