

# Application: Bronx Community Charter School

Martha Andrews - martha@bronxcommunity.org  
2021-2022 Annual Report

## Entry 1 School Info and Cover Page

Completed - Jul 27 2022

### 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 2021-2022 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, 2022**) or you may not be assigned the correct tasks.

## BASIC INFORMATION

### a. SCHOOL NAME

(Select name from the drop down menu)

BRONX COMMUNITY CHARTER SCHOOL 800000061078

### a1. Popular School Name

BxC

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

Please select the correct authorizer as of June 30, 2022 or you may not be assigned the correct tasks.

NEW YORK CITY CHANCELLOR OF EDUCATION

**d. DISTRICT / CSD OF LOCATION**

CSD #10 - BRONX

**e. DATE OF INITIAL CHARTER**

2/2008

**f. DATE FIRST OPENED FOR INSTRUCTION**

9/2008

**c. School Unionized**

Is your charter school unionized?

Yes

**c. Name of Union**

Provide the name of the union:

United Federation of Teachers

**c. Date Unionized**

Provide the date of unionization:

1/2013

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**f. APPROVED SCHOOL MISSION (Regents, NYCDOE, and Buffalo BOE authorized schools only)**

MISSION STATEMENT

Bronx Community Charter School is a small learning community founded on the principle that children learn best when they are active participants in their own learning. Our students raise questions about the world around them, engage with a wide range of materials, and learn through their interactions with each other and all of the adults in the school community. Children learn to use their minds well, cultivating strong intellectual habits and skills to become self-directed learners with clear passions and ambitions. Teachers know children deeply and develop powerful curriculum to meet the needs and interests of their students. All members of our school community are committed to making thoughtful choices, advancing democratic values, and effecting change in the broader community.

**g. KEY DESIGN ELEMENTS (Regents, NYCDOE, and Buffalo BOE authorized schools only)**

KEY DESIGN ELEMENTS (Briefly describe each Key Design Elements (KDE) as presented in the schools approved charter. KDEs are those general aspects of the school that are innovative or unique to the school's mission and goals, are core to the school's overall design, and are critical to its success.

KDE 1	Student-centered differentiated learning: Each classroom has 2 teachers and 26 students. Teachers do 1:1 assessments to understand students' strengths and needs. Instruction is designed to meet those strengths and needs. Using the workshop model, there is substantial space for teachers to confer with individual students or to pull small groups for targeted instruction. In each classroom students work in small groups on a specific learning goal.
KDE 2	Student-driven inquiry learning: Units of study are designed to respond to the questions students raise. For example, in 4th grade, students visited the African Burial Ground as a part of their Colonial Study and learned about the difference between the words slave and enslaved Africans. This led them to revisit the books they read in their classroom to investigate how authors use word choice to convey power and bias.
KDE 3	Project-based learning: Project Based Learning is a teaching method in which students gain knowledge and skills by working for an extended period of time to investigate and respond to an engaging and complex question, problem, or challenge. For example, as part of their ancient Egypt study, 6th graders designed simple machines to simulate the physics of how the pyramids were built.
KDE 4	Authentic/ real world learning: Through trips, interviews, and data gathering, students at BxC deepen the ways they know about the world around them. For example, a 3rd grade Lenape study launches with a trip to Waterloo Village in New Jersey, a recreated Lenape Village, repeated trips to the Bronx River Forest where they imagine meeting their needs with natural resources, and a visit from the MCNY who bring actual Lenape artifacts for them to explore.
	Family Engagement: Families are important partners in

KDE 5	our work. Families receive 3 narrative reports on their child's progress each year and EVERY family comes in for at least 2 30 minute conferences with their child's teacher. The first Friday of every month, classrooms are open for families. Our Director of Family support facilitates monthly community council meetings with a focus on building community and parent-development through topics like social media, special education, and nutrition.
KDE 6	Staff-driven initiatives: BxC is filled with motivated experts and we seek to create ways to learn from each other. Through the committee structures outlined in our UFT contract, staff members lead cross grade professional inquiry on topics such as dyslexia, co-teaching, and differentiation. Staff also participate in the personnel hiring process, curriculum design, and the school leadership committee.
KDE 7	Professional learning that improves practice: Through thorough coaching cycles with our on-staff literacy and math coaches as well as outside experts in fields such as special education and science learning, teachers at BxC are constantly learning and improving their practice. Our coaching focuses heavily on how student responses, student work, and student data informs our instruction. Teachers use protocols for looking at student work and planning next steps. Similar to Japanese lesson study, teachers host labsites for their colleagues.
KDE 8	(No response)
KDE 9	(No response)
KDE 10	(No response)

**Need additional space for variables**

No

**h. SCHOOL WEB ADDRESS (URL)**

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

**i. Total Approved Charter Enrollment for 2021-2022 School Year (exclude Pre-K program enrollment)**

520

**j. Total Enrollment on June 30, 2022 (exclude Pre-K program enrollment)**

472

**k. Grades Served during the 2021-2022 School Year (exclude Pre-K program students)**

Check all that apply

Grades Served

K, 1, 2, 3, 4, 5, 6, 7, 8

**l1. 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 2022-2023?

No, just one site.

**BRONX COMMUNITY CHARTER SCHOOL 800000061078**

**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	3170 Webster Ave Bronx, NY 10467	718-944-1400	NYC CSD 10	K-8	7-8

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

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Martha Andrews and Sasha Wilson	Co-Directors	718-944-1400		
Operational Leader	Melvin Alvarez	Director of Operations	718-944-1400		
Compliance Contact	Sasha Wilson	Co-Director	718-944-1400		
Complaint Contact	Lesline Gardner	Director of Finance	718-944-1400		
DASA Coordinator	Sasha Wilson	Co-Director	718-944-1400		
Phone Contact for After Hours Emergencies	Sasha Wilson	Co-Director			

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

Private Space



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

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

**Certificate of Occupancy and Fire Inspection. Provide a copy of a current and non-expired certificate of occupancy (if outside NYC or in private space in NYC). For schools that are not in district space (NYC co-locations), provide a copy of a current and non-expired certificate of occupancy, and a copy of the current annual fire inspection results, which should be dated on or after July 1, 2021.**

- **Fire inspection certificates must be updated annually. For the upcoming school year 2022-2023, the fire inspection certificate must be dated after July 1, 2021.**
- **If the fire inspection certificate is dated after the August 1, 2022 submission of the Annual Report, please submit the new certificate with the Annual Report entries due on November 1, 2022.**

**Site 1 Certificate of Occupancy (COO)**

[FCO 220108675 FINAL 08.19.20.pdf](#)

**Filename:** FCO 220108675 FINAL 08.19.20.pdf **Size:** 38.4 kB

**Site 1 Fire Inspection Report**

**CHARTER REVISIONS DURING THE 2021-2022 SCHOOL YEAR**

**n1. Were there any revisions to the school's charter during the 2021-2022 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 2021-2022 FY?**

Yes

**ATTESTATIONS**

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

Name	Martha Andrews
Position	Co-Director
Phone/Extension	718-944-1400
Email	<a href="mailto:martha@bronxcommunity.org">martha@bronxcommunity.org</a>

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:**

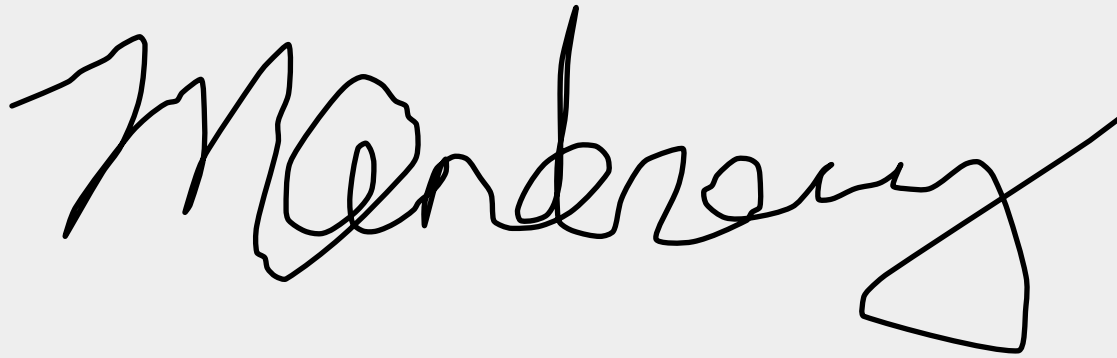
Yes

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).

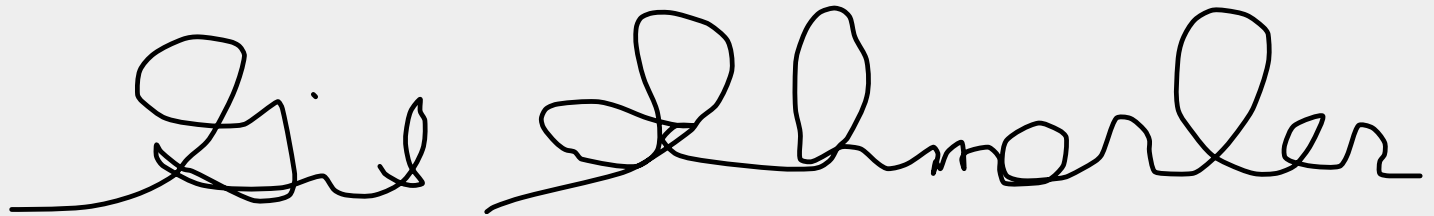
**Responses Selected:**

Yes

Signature, Head of Charter School



Signature, President of the Board of Trustees



Date

Jul 27 2022



Thank you.

## Entry 3 Progress Toward Goals

Completed - Oct 31 2022

### Instructions

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

The following tables reflect formatting in the online portal required for Board of Regents, NYCDOE, and Buffalo BOE authorized charter schools only. These charter schools should report all Progress Toward Charter Goals as per their currently approved charters no later than **November 1, 2022**.

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

## **Entry 3 Progress Toward Goals**

### **PROGRESS TOWARD CHARTER GOALS**

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

Complete the tables provided. List each goal and measure as contained in the school's currently approved charter, and indicate whether the school has met or not met the goal. Please provide information for all goals no later than November 2, 2022.

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**BRONX COMMUNITY CHARTER SCHOOL 800000061078**

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#### **1. ACADEMIC STUDENT PERFORMANCE GOALS**

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

The following tables reflect formatting in the online portal required for Board of Regents, NYCDOE, and Buffalo BOE authorized charter schools only. These charter schools should report all Progress Toward Charter Goals as per their currently approved charters no later than **November 1, 2022**.

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2021-2022 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal - Met, Not Met or Unable to Assess	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Academic Goal 1	For each year of the school's renewal charter term, the percentage of the school's students who score at or above Level 3 on the New York State ELA examination meets or exceeds such percentage for the Community School District(s) (CSD) in which the school is located.	State test data	Met	
Academic Goal 2	For each year of the school's renewal charter term, the percentage of the school's students who score at or above Level 3 on the New York State ELA examination meets or exceeds such percentage for New York City.	State test data	Not Met	We have adopted the Lavinia Close Reading and are paying for coaching support from the Lavinia Group to support it, in order to improve student comprehension in ELA.
Academic Goal 3	For each year of the school's renewal charter term, the percentage of the school's students who score at or above Level 3 on		Met	

	the New York State Mathematics examination meets or exceeds such percentage for the Community School District(s) (CSD).			
Academic Goal 4	For each year of the school's renewal charter term, the percentage of the school's students who score at or above Level 3 on the New York State Mathematics examination meets or exceeds such percentage for New York City.	State test data	Not Met	We have adopted EM2, a new math program, and are getting coaching support from Metamorphosis to support student achievement.
Academic Goal 5	In each year of the charter term, the school will demonstrate increased proficiency rates on the New York State ELA examination.		Unable to Assess	Only 3 students in all grades took the NYS ELA in the 2020-21 school year.
Academic Goal 6	In each year of the charter term, the school will demonstrate increased proficiency rates on the New York State Math examination.		Unable to Assess	Only 3 students in all grades took the NYS Math exam in the 2020-21 school year.
Academic Goal 7	Where the school has an eligible subgroup population (deemed as six or more students) of English language learners, the school		Unable to Assess	Fewer than 6 ENL students took the NYS ELA exam in the 2020-21 school year.

	will demonstrate positive academic growth on New York State ELA examination proficiency rates for that applicable population in each year of the charter term.			
Academic Goal 8	Where the school has an eligible subgroup population (deemed as six or more students) of students with disabilities, the school will demonstrate positive academic growth on New York State ELA examination proficiency rates for that applicable population in each year of the charter term.		Unable to Assess	Fewer than 6 students with disabilities took the NYS ELA exam in the 2020-21 school year.
Academic Goal 9	Where the school has an eligible subgroup population (deemed as six or more students) of students eligible for the Free or Reduced Price Lunch program, the school will demonstrate positive academic growth on New York State ELA examination proficiency rates for that applicable population in each		Unable to Assess	Fewer than 6 students who qualify for Free or Reduced Price Lunch took the NYS ELA exam in the 2020-21 school year.

	year of the charter term.			
Academic Goal 10	Where the school has an eligible subgroup population (deemed as six or more students) of English language learners, the school will demonstrate positive academic growth on New York State Math examination proficiency rates for that applicable population in each year of the charter term.		Unable to Assess	Fewer than 6 ENL students took the NYS Math exam in the 2020-21 school year.

**2. Do have more academic goals to add?**

Yes



2021-2022 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal - Met, Not Met or Unable to Assess	2019-2020 progress toward attainment of goal Met/Not Met/Unable to Assess During Due to Closure
Academic Goal 11	Where the school has an eligible subgroup population (deemed as six or more students) of students with disabilities, the school will demonstrate positive academic growth on New York State Math examination proficiency rates for that applicable population in each year of the charter term.		Unable to Assess	Fewer than 6 students with disabilities took the NYS Math exam in the 2020-21 school year.
Academic Goal 12	Where the school has an eligible subgroup population (deemed as six or more students) of students eligible for the Free or Reduced Price Lunch program, the school will demonstrate positive academic growth on New York State Math examination proficiency rates for that applicable population in each		Unable to Assess	Fewer than 6 students who qualify for Free or Reduced Price Lunch took the NYS ELA exam in the 2020-21 school year.

	year of the charter term.			
Academic Goal 13				
Academic Goal 14				
Academic Goal 15				
Academic Goal 16				
Academic Goal 17				
Academic Goal 18				
Academic Goal 19				
Academic Goal 20				

**3. Do have more academic goals to add?**

No

**4. ORGANIZATION GOALS**

**For the 2021-2022 school year, any organization goals that cannot be evaluated due to school closure resulting in a lack of data and changes in testing, surveying, and other usual practices should be reported as “N/A”.**

**2021-2022 Progress Toward Attainment of Organization Goals**

	Organizational Goal	Measure Used to Evaluate Progress	Goal - Met, Not Met, or Unable to Assess	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Org Goal 1	Each year, the school self-reported average daily student attendance rate shall meet or exceed the average daily attendance for the Community School District (CSD) of location for elementary and middle schools and the citywide average for high schools.		Unable to Assess	Data not publicly available.
Org Goal 2	Each year, the retention rate will exceed the rate of the Community School District (CSD) of location. The retention rate for a given year is defined as the percentage of students enrolled in ATS on 10/31 of that year who are still enrolled in at the school in ATS on 10/31 the following school year, excluding terminating grades.		Unable to Assess	Data not publicly available.
Org Goal 3	Each year, the school will meet or		Unable to Assess	Data not publicly available.

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

	for students eligible for the Free or Reduced Price Lunch program.			
Org Goal 8	In each year of the charter term, parents will express satisfaction with the school's program, based on the NYC DOE School Survey. The school will have a percentage of parents that meets or exceeds citywide averages in positive responses (i.e., agree/strongly agree, likely/very likely). The school will only have met this goal if at least 50% of parents participate in the survey.	DoE School Survey	Met	
Org Goal 9	In each year of the charter term, staff will express satisfaction with the school's program, based on the NYC DOE School Survey. The school will have a percentage of staff that meets or exceeds citywide averages in positive responses (i.e., agree/strongly agree, likely/very likely). The school will only have met this goal if at least 50% of staff		Met	

	participate in the survey.			
Org Goal 10	In each year of the charter term, students will express satisfaction with the school's program, based on the NYC DOE School Survey. The school will have a percentage of students that meets or exceeds citywide averages in positive box responses (i.e., agree/strongly agree, likely/very likely). The school will only have met this goal if at least 50% of students participate in the survey.		Met	
Org Goal 11				
Org Goal 12				
Org Goal 13				
Org Goal 14				
Org Goal 15				
Org Goal 16				
Org Goal 17				
Org Goal 18				
Org Goal 19				
Org Goal 20				

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

No

## 6. FINANCIAL GOALS

### 2021-2022 Progress Toward Attainment of Financial Goals

	Financial Goals	Measure Used to Evaluate Progress	Goal - Met, Not Met, or Partially Met	If not met, describe efforts the school will take to meet goal.
Financial Goal 1	Each year, the school will maintain a stable cash flow as evidenced by having 60 days of unrestricted cash on hand reported in their yearly independent fiscal audit.	Audit documents	Met	
Financial Goal 2	Each year, the school will operate on a balanced budget. A budget will be considered "balanced" if revenues equal or exceed expenditures.	Budget documents	Met	
Financial Goal 3	Each year, the school will meet or exceed 85% of their authorized enrollment on 10/31 as recorded in ATS.	ATS	Met	
Financial Goal 4				
Financial Goal 5				

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

No

Thank you.

## Entry 4 - Audited Financial Statements

Completed - Oct 27 2022

### Required of ALL Charter Schools

**ALL SUNY-authorized charter schools** must upload the financial statements and related documents in PDF format into the SUNY Epicenter system no later than **November 1, 2022**. SUNY CSI will forward to NYSED CSO. **SUNY-authorized charter schools** are asked to ensure that security features such as password protection are turned off.

**ALL Regents, NYCDOE, and Buffalo BOE-authorized charter schools** must upload final, audited financial statements to the [Annual Report Portal](#) no later than **November 1, 2022**. Upload the independent auditor's report, any advisory and/or management letter, and the internal controls report as one submission, combined into a PDF file, ensuring that security features such as password protections are removed from all school uploaded documents.

**PLEASE NOTE: This task appears as visible and optional task in the online portal until August 1 2022 but will be identified as a required task thereafter and due on November 1, 2022. This is a required task, and it is marked optional for administrative purposes only.**

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

Filename: Bronx\_Community\_Charter\_School\_\_FS\_gdtwoxJ.pdf Size: 702.1 kB

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

Completed - Oct 27 2022

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

Regents-authorized schools must download and complete the Excel spreadsheet entitled “Audited Financial Report Template” from the online portal or the [2021-2022 Annual Reports](#) webpage. Upload the completed file in Excel format and submit by **November 1, 2022**.

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

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

### [FY2022 - Audited Annual Financial Report](#)

Filename: FY2022\_-\_Audited\_Annual\_Financial\_Report.xlsx Size: 64.2 kB

## Entry 4c – Additional Financial Documents

Completed - Oct 27 2022

**Instructions - Regents, NYCDOE and Buffalo BOE authorized schools** must upload financial documents and submit by **November 1, 2022**. 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<sup>[1]</sup>
5. Corrective Action Plan for Audit Findings and Management Letter Recommendations

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

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

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

Filename: Bronx\_Community\_Charter\_School\_\_FS\_fpgJr4g.pdf Size: 702.1 kB

**[Escrow Account](#)**

Filename: Escrow\_Account.082022.pdf Size: 55.2 kB

**Entry 4d - Financial Services Contact Information**

Completed - Oct 27 2022

**Regents, NYCDOE, and Buffalo BOE authorized schools** should enter financial contact information directly into the form within the portal by **November 1, 2022**.

**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
	Lesline Gardner	<a href="mailto:lesline@bronxcommunity.org">lesline@bronxcommunity.org</a>	646-354-3175

**2. Audit Firm Contact Information**

	School Audit Contact Name	School Audit Contact Email	School Audit Contact Phone	Years Working With This Audit Firm
	Joseph Ciorciari			6

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 2022-2023 Budget

Completed - Oct 27 2022

**SUNY-authorized charter schools** should download the [2022-23 Budget and Quarterly Report Template and the 2022-23 Budget Narrative Questionnaire](#) from the SUNY website and upload the completed template into Epicenter. SUNY CSI will forward to NYSED CSO. **Due November 1, 2022.**

**Regents, NYCDOE, and Buffalo BOE authorized charter schools** should upload a copy of the school's FY22 Budget using the [2022-2023 Budget Template](#) in the portal or from the Annual Report website. **Due November 1, 2022.**

The assumptions column should be completed for all revenue and expense items unless the item is self-explanatory. Where applicable, reference the page number or section in the application narrative that indicates the assumption being made. For instance, student enrollment would reference the applicable page number in Section I, C of the application narrative.

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

### [FY2022-23](#)

Filename: FY2022-23.Annual\_Report\_-budget.xlsx Size: 39.2 kB

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

Completed - Aug 1 2022

Due on August 1, 2022, 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 2021-2022 school year must complete and sign a [Trustee Disclosure of Financial Interest Form](#). Acceptable signature formats include:

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

All completed forms must be collected and uploaded in .PDF format for each individual member. **The education corporation is responsible for completing the form for trustees who left the board during the reporting year.**

Forms completed from past years will not be accepted. **Only the latest version of the form** (updated in April, 2022) is acceptable.).

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.

### [BOT Disclosure Forms](#)

Filename: BOT\_Disclosure\_Forms.pdf Size: 1.9 MB

## Entry 7 BOT Membership Table

Completed - Jul 27 2022

## 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.

**BRONX COMMUNITY CHARTER SCHOOL 800000061078**

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**Authorizer:**

Who is the authorizer of your charter school?

NYCDOE

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**1. 2021-2022 Board Member Information (Enter info for each BOT member)**

	Trustee Name	Trustee Email Address	Position on the Board	Committee Affiliations	Voting Member Per By-Laws (Y/N)	Number of Terms Served	Start Date of Current Term (MM/DD/YYYY)	End Date of Current Term (MM/DD/YYYY)	Board Meetings Attended During 2021-2022
1	Gil Schmerler	Gil Schmerler	Chair	Executive and Education	Yes	3	3/01/2020	3/01/2023	12
2	Daniel Ossorio	Daniel Osorio	Treasurer	Executive and finance	Yes	4	3/01/2022	3/01/2025	11
3	Michael Akavan	Michael Akavan	Secretary	Executive and Finance	Yes	3	4/01/2021	04/01/2024	11
4	Ariel Behr	Ariel Behr	Trustee/Member	Finance	Yes	5	05/01/2021	05/01/2024	11
5	Beverly Falk	Beverly Falk	Trustee/Member	Education	Yes	5	01/01/2020	01/01/2023	11
6	Denise Cancel	Denise	Parent Rep	Education	Yes	1	08/01/2021	08/01/2024	10
7	Yasmin Morales	Yasmin Morales	Trustee/Member	Education	Yes	1	04/01/2021	04/01/2024	10
8	Zulema Guajardo	Zulema Guajardo	Trustee/Member	Education	Yes	1	05/01/2021	05/01/2024	7
9									

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

No

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

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

a. Total Number of BOT Members on June 30, 2022	8
b.Total Number of Members Added During 2021-2022	1
c. Total Number of Members who Departed during 2021-2022	1
d.Total Number of members, as set in Bylaws, Resolution or Minutes	8

## 3. Number of Board meetings held during 2021-2022

12

## 4. Number of Board meetings scheduled for 2022-2023

12

## Total number of Voting Members on June 30, 2022:

8

## Total number of Voting Members added during the 2021-2022 school year:

1

**Total number of Voting Members who departed during the 2021-2022 school year:**

1

**Total Maximum Number of Voting members in 2021-2022, as set by the board in bylaws, resolution, or minutes:**

8

**Total number of Non-Voting Members on June 30, 2022:**

0

**Total number of Non-Voting Members added during the 2021-2022 school year:**

0

**Total number of Non-Voting Members who departed during the 2021-2022 school year:**

0

**Total Maximum Number of Non-Voting members in 2021-2022, as set by the board in bylaws, resolution or minutes:**

0

**Board members attending 8 or fewer meetings during 2021-2022**

1

**Thank you.**

## Entry 8 Board Meeting Minutes

Completed - Aug 1 2022

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

Schools must upload a complete set of monthly board meeting minutes (July 2021-June 2022), which should match the number of meetings held during the 2021-2022 school year, as indicated in the above table. The minutes provided must be the final version approved by the school's Board of Trustees and may be uploaded individually or as one single combined file. Board meeting minutes must be submitted by **August 1, 2022**.

### [BOT minutes 2021-22](#)

Filename: BOT\_minutes\_2021-22.pdf Size: 792.7 kB

## Entry 9 Enrollment & Retention

Completed - Jul 27 2022

### [Instructions for submitting Enrollment and Retention Efforts](#)

#### Required of ALL Charter Schools

Describe the good faith efforts the charter school has made in 2021-2022 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 2022-2023.

## Entry 9 Enrollment and Retention of Special Populations

---

**Recruitment/Attraction Efforts Toward Meeting Targets**

	Describe Recruitment Efforts in 2021-2022	Describe Recruitment Plans in 2022-2023
Economically Disadvantaged	In 2021-22, we offered online info sessions for families and we provided access to our application on our website. We've consistently had over 85% FRPL	In 2022-23, we hope to return to the practice of offering in-person tours and we will also provide some online info sessions
English Language Learners	Our info sessions and all of our materials are available in both English and Spanish. In 2013-14, BxC implemented a lottery preference for ELLs.	In 2022-23, we will add additional languages as needed and will continue to do targeted outreach to the local Bengali community
Students with Disabilities	We provide extensive information about SPED services provided at BxC and offer to connect with individual families about any questions they might have. We did more extensive outreach to early childhood sped schools and the CSE as we prepare to add a 12:1 class in 2022-23. We are consistently matching D10 percentages for SWD.	We will continue our practice as is.



## Retention Efforts Toward Meeting Targets

	Describe Retention Efforts in 2021-2022	Describe Retention Plans in 2022-2023
Economically Disadvantaged	In 2021-22, we continued to make extensive efforts to reach out to all families to assess their needs and support them in a wide range of ways- from tech support, to food provision, to income tax preparation support, to social services connections.	We will continue with these strong and supportive practices.
English Language Learners	We provide strong instruction for all ELL students, communicate with families in their home languages, and keep them up to date on how students are progressing in the ELL work.	We will continue with these strong and supportive practices.
Students with Disabilities	Each of our classrooms has a teacher dedicated to meeting the special education needs of students. Students also receive all of their related services throughout the week. We are in constant communication with families about how students are progressing in relation to their IEP goals.	In 2022-23, in addition to continuing our best practices, we have hired a consultant to review our SpEd practices and procedures to make them even stronger. We will continue to collaborate with the SpEd collaborative.

## Entry 10 – Teacher and Administrator Attrition

Completed - Jul 27 2022

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

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

<sup>[1]</sup> Employees who must be cleared include, but are not limited to, teachers, administrative staff, janitors, security personnel and cafeteria workers, and other staff who are present when children are in the school building. **This includes paraprofessionals and other school personnel that are provided or assigned by the district of location, as well as related/contracted service providers.** See NYSED memorandum dated October 1, 2019 at <http://www.nysed.gov/common/nysed/files/programs/charter-schools/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.

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## B. Emergency Conditional Clearances

### Emergency Conditional Clearances

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

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

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

---

### Attestation

#### Responses Selected:

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

## Entry 11 Percent of Uncertified Teachers

Completed - Oct 27 2022

### 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, 2022)	5
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2022)	
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2022)	
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2022)	
Total Category A: 5 or 30% whichever is less	5.0

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

	FTE Count
i. Mathematics	3
ii. Science	1
iii. Computer Science	
iv. Technology	
v. Career and Technical Education	0
<b>Total Category B: not to exceed 5</b>	<b>4.0</b>

**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, 2022)	3
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2022)	
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2022)	
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2022)	2
<b>Total Category C: not to exceed 5</b>	<b>5.0</b>

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

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

	FTE Count
Total	14

**CATEGORY D: TOTAL FTE COUNT OF UNCATEGORIZED, UNCERTIFIED TEACHERS**

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

	FTE Count
Total Category D	0

**CATEGORY E: TOTAL FTE COUNT OF CERTIFIED TEACHERS**

	FTE Count
Total Category E	44

**CATEGORY F: TOTAL FTE COUNT OF ALL TEACHERS**

Please do not include paraprofessionals, such as teacher aides.

	FTE Count
Total Category F	58

Thank you.



**Entry 12 Organization Chart**

Completed - Jul 27 2022

[Instructions](#)

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

Upload the 2021-2022 **Organization Chart**. The organization chart should include position titles and reporting relationships. Employee names should **not** appear on the chart.

### [Bronx Community Organization Chart](#)

Filename: Bronx\_Community\_Organization\_Chart.pdf Size: 137.8 kB

## Entry 13 School Calendar

Completed - Jul 27 2022

[Instructions for submitting School Calendar](#)

### Required of ALL Charter Schools

If the charter school has a tentative calendar based on available information and guidance at the time, please submit with the August 1, 2022 submission. Charter schools must upload a final school calendar into the portal and may do so at any time but no later than **September 15, 2022**.

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

Board of Regents-authorized charter schools also are required to submit school calendars that clearly indicate the start and end date of the instructional year AND the number of instructional hours and/or instructional days for each month. See an example of a calendar showing the requested information. Schools are encouraged to use a calendar template and ensure there is a monthly tally of instructional days.

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

### [2022-2023 BxC School Calendar](#)

Filename: 2022-2023\_BxC\_School\_Calendar.pdf Size: 132.9 kB

## Entry 14 Links to Critical Documents on School Website

Completed - Jul 27 2022

### [Instructions](#)

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

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

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

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

# Form for Entry 14 Links to Critical Documents on School Website

School Name: Bronx Community Charter School

Required of ALL Charter Schools noting that SUNY-authorized charter schools are not required to submit item 4: Authorizer-approved DASA policy and NYSED-Approved School Discipline Policy

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

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

Thank you.





**Bronx Community Charter School**

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

June 30, 2022 and 2021

# Bronx Community Charter School

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

June 30, 2022 and 2021

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## Independent Auditors' Report

**Board of Trustees  
Bronx Community Charter School**

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

#### ***Opinion***

We have audited the accompanying financial statements of Bronx Community Charter School (a nonprofit organization), which comprise the statements of financial position as of June 30, 2022 and 2021, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Bronx Community Charter School as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

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

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

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

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

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

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Bronx Community Charter School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Bronx Community Charter School's ability to continue as a going concern for a reasonable period of time.

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

***Report on Supplementary Information***

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated October 11, 2022, on our consideration of Bronx Community Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Bronx Community Charter School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Bronx Community Charter School's internal control over financial reporting and compliance.

*PKF O'Connor Davies, LLP*

Harrison, New York  
October 11, 2022

## Bronx Community Charter School

### Statements of Financial Position

	June 30,	
	<u>2022</u>	<u>2021</u>
<b>ASSETS</b>		
Current Assets		
Cash	\$ 4,620,768	\$ 5,256,028
Grants and contracts receivable	417,232	435,838
Prepaid expenses and other current assets	<u>282,326</u>	<u>214,564</u>
Total Current Assets	5,320,326	5,906,430
Property and equipment, net	1,455,083	1,252,640
Security deposits	208,308	208,308
Restricted cash	<u>75,455</u>	<u>75,440</u>
	<u>\$ 7,059,172</u>	<u>\$ 7,442,818</u>
<b>LIABILITIES AND NET ASSETS</b>		
Current Liabilities		
Accounts payable and accrued expenses	\$ 584,621	\$ 586,787
Accrued payroll and payroll taxes	806,761	704,777
Refundable advances	<u>167,887</u>	<u>35,000</u>
Total Current Liabilities	1,559,269	1,326,564
Deferred rent	<u>614,263</u>	<u>644,970</u>
Total Liabilities	2,173,532	1,971,534
Net assets, without donor restrictions	<u>4,885,640</u>	<u>5,471,284</u>
	<u>\$ 7,059,172</u>	<u>\$ 7,442,818</u>

See notes to financial statements

## Bronx Community Charter School

### Statements of Activities

	Year Ended June 30,	
	2022	2021
<b>REVENUE AND SUPPORT</b>		
State and local per pupil operating revenue	\$ 9,189,944	\$ 9,864,108
State and local per pupil facilities funding	938,348	934,615
Federal grants	1,686,671	612,216
Federal E-Rate and IDEA	139,945	117,974
State grants	40,200	37,042
Contributions and grants	110,149	104,599
Other income	22,306	10,393
Total Revenue and Support	12,127,563	11,680,947
<b>EXPENSES</b>		
Program Services		
Regular education	10,817,134	9,186,734
Special education	1,086,819	1,183,472
Total Program Services	11,903,953	10,370,206
Supporting Services		
Management and general	797,873	765,971
Fundraising	11,381	13,113
Total Expenses	12,713,207	11,149,290
Gain on forgiveness of Paycheck Protection Program loan	-	1,504,900
Change in Net Assets	(585,644)	2,036,557
<b>NET ASSETS</b>		
Beginning of year	5,471,284	3,434,727
End of year	\$ 4,885,640	\$ 5,471,284

See notes to financial statements

**Bronx Community Charter School**

Statement of Functional Expenses  
Year Ended June 30, 2022

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

See notes to financial statements



**Bronx Community Charter School**

Statement of Functional Expenses  
Year Ended June 30, 2021

	Program Services			Management and General	Fundraising	Total
	Regular Education	Special Education	Total			
Salaries	\$ 5,647,885	\$ 850,047	\$ 6,497,932	\$ 470,397	\$ 9,445	\$ 6,977,774
Employee benefits and payroll taxes	1,664,275	169,077	1,833,352	96,278	927	1,930,557
Consultants - educational	73,097	5,824	78,921	-	-	78,921
Consultants - other	17,332	1,750	19,082	1,027	-	20,109
Staff training and development	105,701	8,733	114,434	3,992	-	118,426
Legal	-	-	-	10,000	-	10,000
Auditing and accounting fees	-	-	-	35,542	-	35,542
Travel and entertainment	91	10	101	6	-	107
Parent/student involvement	16,570	2,253	18,823	-	-	18,823
Books and curriculum	34,449	2,593	37,042	-	-	37,042
Classroom supplies	138,646	10,162	148,808	-	-	148,808
Office expense	46,889	4,251	51,140	4,910	-	56,050
Equipment lease and maintenance	14,126	1,328	15,454	1,221	-	16,675
Repairs and maintenance	142,968	14,132	157,100	36,703	-	193,803
Telephone and internet service	56,229	5,682	61,911	4,310	-	66,221
Postage and delivery	485	50	535	475	110	1,120
Insurance	51,871	5,413	57,284	3,497	-	60,781
Facility expense	875,588	75,569	951,157	79,035	2,558	1,032,750
Information technology	120,983	8,003	128,986	1,885	-	130,871
Depreciation and amortization	179,549	18,595	198,144	16,270	-	214,414
Miscellaneous	-	-	-	423	73	496
<b>Total Expenses</b>	<b>\$ 9,186,734</b>	<b>\$ 1,183,472</b>	<b>\$ 10,370,206</b>	<b>\$ 765,971</b>	<b>\$ 13,113</b>	<b>\$ 11,149,290</b>

See notes to financial statements

## Bronx Community Charter School

### Statements of Cash Flows

	Year Ended June 30,	
	2022	2021
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ (585,644)	\$ 2,036,557
Adjustments to reconcile change in net assets to net cash from operating activities		
Depreciation and amortization	244,111	214,414
Gain on forgiveness of Paycheck Protection Program loan	-	(1,504,900)
Deferred rent	(30,707)	(28,819)
Changes in operating assets and liabilities		
Grants and contracts receivable	18,606	(212,162)
Prepaid expenses and other current assets	(67,762)	58,207
Accounts payable and accrued expenses	(2,166)	127,073
Accrued payroll and payroll taxes	101,984	35,584
Refundable advances	132,887	(2,808)
Net Cash from Operating Activities	(188,691)	723,146
 <b>CASH FLOWS FROM INVESTING ACTIVITY</b>		
Purchases of property and equipment	(446,554)	(79,669)
 Net Change in Cash and Restricted Cash	(635,245)	643,477
 <b>CASH AND RESTRICTED CASH</b>		
Beginning of year	5,331,468	4,687,991
 End of year	\$ 4,696,223	\$ 5,331,468

See notes to financial statements

# Bronx Community Charter School

Notes to Financial Statements  
June 30, 2022 and 2021

## 1. Organization and Tax Status

Bronx Community Charter School (the "School") is a New York State, not-for-profit educational corporation that was incorporated on January 15, 2008 to operate a charter school pursuant to Article 56 of the Education Law of the State of New York. The School was granted a provisional charter on January 15, 2008 valid for a term of five years and renewable upon expiration by the Board of Regents of the University of the State of New York (the "Board of Regents"). During the year ended June 30, 2020, the Board of Regents extended the School's charter for an additional five-year term expiring on June 30, 2025. The School is a small learning community founded on the principle that children learn best when they are active participants in their own learning. The students raise questions about the world around them, engage with a wide range of materials, and learn through their interactions with each other and all of the adults in the School community. Classes commenced in the Bronx, New York, in August 2008 and the School provided education to approximately 471 students in kindergarten through eighth grade in the 2021-2022 academic year.

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

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

## 2. Summary of Significant Accounting Policies

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

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

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

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

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

## Bronx Community Charter School

Notes to Financial Statements  
June 30, 2022 and 2021

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

#### ***Net Asset Presentation (continued)***

Net assets with donor restrictions – represents amounts restricted by donors for specific activities of the School or to be used at a future date. The School records contributions as net assets with donor restrictions if they are received with donor stipulations that limit their use either through purpose or time restrictions. When a donor restriction expires, that is, when a time restriction ends or a purpose restriction is fulfilled, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. The School had no net assets with donor restrictions as of June 30, 2022 and 2021.

#### ***Restricted Cash***

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

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

	<u>2022</u>	<u>2021</u>
Cash	\$ 4,620,768	\$ 5,256,028
Restricted cash	<u>75,455</u>	<u>75,440</u>
	<u>\$ 4,696,223</u>	<u>\$ 5,331,468</u>

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

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

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

Computers and other equipment	3 years
Furniture and fixtures	7 years

Property and equipment are reviewed for impairment if the use of the asset significantly changes or another indicator of possible impairment is identified. If the carrying amount for the asset is not recoverable, the asset is written down to its fair value. There were no asset impairments for the years ended June 30, 2022 and 2021.

## **Bronx Community Charter School**

Notes to Financial Statements  
June 30, 2022 and 2021

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

#### ***Refundable Advances***

The School records certain government operating revenue as refundable advances until related services are performed, at which time they are recognized as revenue. The School also records grants received prior to satisfaction of grant conditions as refundable advances.

#### ***Deferred Rent***

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

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

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

Contributions are recognized when the donor makes a promise to give to the School that is, in substance, unconditional. Grants and other contributions of cash are reported as restricted support if they are received with donor stipulations. Restricted contributions and grants that are made to support the School's current year activities are recorded as revenue without donor restrictions. Contributions of assets other than cash are recorded at their estimated fair value at the date of donation.

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

The majority of expenses can generally be directly identified with the program or supporting service to which they relate and are charged accordingly. Other expenses by function have been allocated among program and supporting services classifications on the basis of periodic time and expense studies and other basis as determined by management of the School to be appropriate.

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

The School recognizes the effect of income tax positions only if those positions are more likely than not to be sustained. Management has determined that the School had no uncertain tax positions that would require financial statement recognition or disclosure. The School is no longer subject to examinations by the applicable taxing jurisdictions for years prior to June 30, 2019.

## Bronx Community Charter School

Notes to Financial Statements  
June 30, 2022 and 2021

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

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

Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through the date that the financial statements were available to be issued, which date is October 11, 2022.

### 3. Conditional Promise To Give

During the year ended June 30, 2022, the School received a private grant totaling \$263,760 for a summer learning program. The grant contains donor conditions related to specific performance measurements. Since the grant represents a conditional promise to give, it is not recognized as contributions and grants revenue until donor conditions are met. Donor conditions were not met during the year ended June 30, 2022. At June 30, 2022, the School recorded an advance of \$115,654 on this grant as refundable advances in the statements of financial position.

### 4. Grants and Contracts Receivable

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

### 5. Property and Equipment

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

	<u>2022</u>	<u>2021</u>
Computers and other equipment	\$ 555,979	\$ 500,442
Furniture and fixtures	239,219	229,363
Leasehold improvements	<u>2,322,679</u>	<u>1,941,518</u>
	3,117,877	2,671,323
Accumulated depreciation and amortization	<u>(1,662,794)</u>	<u>(1,418,683)</u>
	<u>\$ 1,455,083</u>	<u>\$ 1,252,640</u>

### 6. Liquidity and Availability of Financial Assets

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

	<u>2022</u>	<u>2021</u>
Cash	\$ 4,620,768	\$ 5,256,028
Grants and contracts receivable	<u>417,232</u>	<u>435,838</u>
	<u>\$ 5,038,000</u>	<u>\$ 5,691,866</u>

## **Bronx Community Charter School**

Notes to Financial Statements  
June 30, 2022 and 2021

### **6. Liquidity and Availability of Financial Assets (*continued*)**

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

### **7. Employee Benefit Plan**

The School maintains a pension plan qualified under Internal Revenue Code 401(k) for the benefit of its eligible employees. Under the plan, the School will match employee contributions up to 4.5% of annual compensation. The amount charged for matching contributions and administrative fees to this plan was \$274,061 and \$258,174 for the years ended June 30, 2022 and 2021.

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

Financial instruments that potentially subject the School to concentrations of credit and market risk consist principally of cash and restricted cash on deposit with financial institutions, which from time to time may exceed the Federal Deposit Insurance Corporation ("FDIC") limit. The School does not believe that a significant risk of loss due to the failure of a financial institution presently exists. As of June 30, 2022 and 2021, approximately \$4,186,000 and \$4,821,000 of cash and restricted cash was maintained with institutions in excess of FDIC limits.

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

The School receives a substantial portion of its revenue and support from the New York City Department of Education. For the years ended June 30, 2022 and 2021, the School received approximately 84% and 82% of its total revenue and support from the New York City Department of Education. If the charter school laws were modified, reducing or eliminating these revenues, the School's finances could be materially adversely affected.

### **10. Commitment**

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

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

## Bronx Community Charter School

Notes to Financial Statements  
June 30, 2022 and 2021

### 10. Commitment (continued)

The School recognizes rent expense on a straight-line basis over the term of the lease. Rent expense in excess of payments is recorded as deferred rent in the accompanying statements of financial position. Facility expense for the years ended June 30, 2022 and 2021 was \$1,095,450 and \$1,032,750.

The future minimum lease payments under the two leases is as follows for the years ending June 30:

2023	\$ 940,279
2024	1,019,839
2025	1,021,857
2026	1,023,920
2027	1,026,030
Thereafter	<u>1,028,187</u>
	<u>\$ 6,060,112</u>

### 11. Union Agreement

On February 1, 2014, the School entered into a Collective Bargaining Agreement (“CBA”) with the United Federation of Teachers (“UFT”) that expired on June 30, 2015. Under the CBA, the School is required to follow a Due Process for teacher discipline, terminations, and suspension. As specified in the CBA and among others, the School shall maintain a student-teacher ratio, follow a salary step schedule based on years of experience, provide employment benefits and paid leaves. The School is not obligated to contribute into the Teachers Retirement System. The CBA was extended for several four-year terms expiring June 30, 2023.

### 12. Paycheck Protection Program Loan Payable

On June 22, 2020, the School qualified for and received a loan pursuant to the Paycheck Protection Program (“PPP”), a program implemented by the U.S. Small Business Administration (“SBA”) under the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”), from a qualified PPP lender, for an aggregate principal amount of \$1,504,900 (the “PPP Loan”). The PPP Loan bore interest at a fixed rate of 1.0% per annum, with the first six months of interest deferred, had a term of five years, and was unsecured and guaranteed by the SBA. The principal amount of the PPP Loan was subject to forgiveness under the PPP upon the School’s request to the extent that the PPP Loan proceeds were used to pay expenses permitted by the PPP, including payroll costs, covered rent and mortgage obligations, and covered utility payments incurred by the School. The School applied for full forgiveness of the PPP Loan with respect to these covered expenses.

On March 17, 2021, the PPP Loan was forgiven in full by the SBA. The loan forgiveness of \$1,504,900 is included on the accompanying statements of activities under gain on forgiveness of Paycheck Protection Program loan.



## **Bronx Community Charter School**

Notes to Financial Statements  
June 30, 2022 and 2021

### **13. Contingency**

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

### **14. Risks and Uncertainties**

The School's operations and financial performance may be affected by the recent COVID-19 outbreak which has spread globally and is expected to adversely affect economic conditions throughout the world. If the outbreak continues and conditions worsen, the School may experience a disruption in operations as well as a decline in revenue activities. Economic uncertainty is related to the potential reduction and/or delays in state and local per pupil operating revenue, shortfalls and variations in enrollment, and operational and other changes that could increase expenses. The outbreak may adversely affect the School's activities, financial condition, results of operations, and cash flows. Management is closely monitoring the impact of COVID-19 and believes the School is taking appropriate actions to mitigate the negative impact. However, management is unable to estimate the financial impact, if any, related to this matter.

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# **Bronx Community Charter School**

Uniform Guidance  
Schedules and Reports

June 30, 2022

**Bronx Community Charter School**

Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
<u>U.S. Department of Education</u>				
Pass-Through New York State Education Department:				
Title I Grants to Local Educational Agencies	84.010	0021224390	\$ -	\$ 306,427
English Language Acquisition State Grants	84.365	0293224390	-	13,984
Supporting Effective Instruction State Grants (Formerly Improving Teacher Quality State Grants)	84.367	0147224390	-	40,924
Student Support and Academic Enrichment Program	84.424	0204224390	-	21,956
Education Stabilization Fund/Elementary and Secondary School Emergency Relief Fund	84.425D	5890214390	-	84,067
Education Stabilization Fund/Elementary and Secondary School Emergency Relief Fund II	84.425D	5891214390	-	976,158
Education Stabilization Fund/Elementary and Secondary School Emergency Relief Fund ARP	84.425U	5880214390	-	202,156
			-	1,645,672
Total U.S. Department of Education				
<u>Federal Communications Commission</u>				
Pass-Through Universal Service Administrative Company:				
Emergency Connectivity Fund Program	32.009	not available	-	40,999
			-	40,999
Total Expenditures of Federal Awards			\$ -	\$ 1,686,671

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

## **Bronx Community Charter School**

Notes to Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2022

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

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Bronx Community Charter School (the "School"), under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the School, it is not intended to and does not present the financial position, changes in net assets or cash flows of the School.

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

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

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

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

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

**Independent Auditors' Report**

**Board of Trustees  
Bronx Community Charter School**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Bronx Community Charter School (the "School") (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 11, 2022.

**Report on Internal Control Over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified. We identified a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-001 that we consider to be a significant deficiency.

### **Report on Compliance and Other Matters**

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

### **The School's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the School's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The School's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **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.

*PKF O'Connor Davies, LLP*

Harrison, New York  
October 11, 2022

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

**Independent Auditors' Report**

**Board of Trustees  
Bronx Community Charter School**

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

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

We have audited Bronx Community Charter School (the "School") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the School's major federal programs for the year ended June 30, 2022. The School's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

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

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

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

***Responsibilities of Management for Compliance***

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

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

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

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

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

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



### **Report on Internal Control Over Compliance**

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

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

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

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

*PKF O'Connor Davies, LLP*

Harrison, New York  
October 11, 2022

**Bronx Community Charter School**

Schedule of Findings and Questioned Costs  
Year Ended June 30, 2022

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

Financial Statements

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

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

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

Significant deficiency(ies) identified?

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

Noncompliance material to the financial statements noted?

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

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified?

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

Significant deficiency(ies) identified?

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

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

Unmodified

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

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

Identification of major federal programs:

Federal Assistance Listing Number(s)

Name of Federal Program or Cluster

84.425D

Education Stabilization Fund/Elementary and Secondary School Emergency Relief Fund

84.425D

Education Stabilization Fund/Elementary and Secondary School Emergency Relief Fund II

84.425U

Education Stabilization Fund/Elementary and Secondary School Emergency Relief Fund ARP

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

\$750,000

Auditee qualified as low-risk auditee?

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

## **Bronx Community Charter School**

Schedule of Findings and Questioned Costs (continued)  
Year Ended June 30, 2022

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

#### **2022-001- Competitive Bidding**

##### ***Criteria***

The School's Financial Policies and Procedures Manual ("FPP") requires three price quotes for purchases and/or contracts greater than \$25,000.

##### ***Condition***

During our test of three procurement transactions over \$25,000, we noted that the School did not perform sufficient competitive bidding procedures on the selections.

##### ***Cause***

This condition was caused by management's ineffective monitoring and review of the competitive bidding procedures in its FPP.

##### ***Effect***

The School is not in compliance with its FPP with regard to procurement procedures.

##### ***Recommendation***

The School should strictly comply with the FPP and retain required documentation of at least three quotes when competitive bidding is required. We recommend that management periodically review transactions that require competitive bidding. We also recommend that management consider increasing the threshold for bidding.

##### ***Views of Responsible Officials***

See management corrective action plan in Appendix A.

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

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

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

There were no findings in the prior year.



October 4, 2022

The Department of Education of the City of New York

The State Education Department of the State University of New York

Appendix A: Management Corrective Action Plan

**2022-001 – Competitive Bidding**

The School will strictly comply with the FPP and retain documentation of at least three quotes when competitive bidding is required. In addition, management will periodically review transactions that require competitive bidding.

*Lesline Gardner*

# **Bronx Community Charter School**

Independent Auditors' Report on Communication of  
Internal Control Matters

June 30, 2022

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

In planning and performing our audit of the financial statements of Bronx Community Charter School (the "School") as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the School's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a deficiency in internal control that we consider to be a significant deficiency.

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

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. We consider the following deficiency in the School's internal control presented in Addendum A to be a significant deficiency.

We have other observations and recommendations that are opportunities for strengthening internal control and/or operating efficiency, presented in Addendum B to this letter.

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

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

*PKF O'Connor Davies, LLP*

Harrison, New York  
October 11, 2022

## **Addendum A**

### **Deficiencies in Internal Control that We Consider to be Significant Deficiencies**

#### **1. Competitive Bidding**

During our audit we noted that the School did not perform competitive bidding procedures as outlined in the School's Financial Policies and Procedures Manual ("FPP"). The FPP requires three price quotes for purchases and/or contracts greater than \$25,000. During our selection of three procurement transactions over \$25,000, we noted that the School did not perform competitive bidding procedures on the selections.

The School should strictly comply with the FPP and retain required documentation of at least three quotes when competitive bidding is required. We recommend that management periodically reviews transactions that require competitive bidding. We also recommend that management considers increasing the threshold for bidding.

## **Addendum B**

### **Other Observations and Recommendations for Strengthening Internal Control and/or Operating Efficiency**

#### **2. Corporate Credit Card**

During our review of the School's corporate credit card transactions, we noted that a substantial portion of charges did not have receipts, were missing approvals, and instances where sales tax was paid to vendors.

To increase controls, we recommend that the School implements a formal credit card policy. We recommend that all charges above a dollar threshold determined by management are supported by a receipt, reviewed and approved prior to purchase to verify that items purchased are allowable.

#### **3. Maintenance of Student Files**

During our test of 10 student files, we noted four students files did not contain the home language identification form.

In an effort to ensure that student records are complete, we recommend that the school's checklist be utilized periodically to ensure that information is complete and updated for each student file. Management should follow up to obtain missing information for student files. All current and new student files should be annually reviewed by the School to ensure that adequate follow-up with the student's parents or guardian can be made to obtain missing student records.



**Bronx Community Charter School**

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

June 30, 2022 and 2021

# Bronx Community Charter School

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

June 30, 2022 and 2021

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## Independent Auditors' Report

**Board of Trustees  
Bronx Community Charter School**

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

#### ***Opinion***

We have audited the accompanying financial statements of Bronx Community Charter School (a nonprofit organization), which comprise the statements of financial position as of June 30, 2022 and 2021, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Bronx Community Charter School as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

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

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

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

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

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

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Bronx Community Charter School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Bronx Community Charter School's ability to continue as a going concern for a reasonable period of time.

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

***Report on Supplementary Information***

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated October 11, 2022, on our consideration of Bronx Community Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Bronx Community Charter School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Bronx Community Charter School's internal control over financial reporting and compliance.

*PKF O'Connor Davies, LLP*

Harrison, New York  
October 11, 2022

## Bronx Community Charter School

### Statements of Financial Position

	June 30,	
	<u>2022</u>	<u>2021</u>
<b>ASSETS</b>		
Current Assets		
Cash	\$ 4,620,768	\$ 5,256,028
Grants and contracts receivable	417,232	435,838
Prepaid expenses and other current assets	<u>282,326</u>	<u>214,564</u>
Total Current Assets	5,320,326	5,906,430
Property and equipment, net	1,455,083	1,252,640
Security deposits	208,308	208,308
Restricted cash	<u>75,455</u>	<u>75,440</u>
	<u>\$ 7,059,172</u>	<u>\$ 7,442,818</u>
<b>LIABILITIES AND NET ASSETS</b>		
Current Liabilities		
Accounts payable and accrued expenses	\$ 584,621	\$ 586,787
Accrued payroll and payroll taxes	806,761	704,777
Refundable advances	<u>167,887</u>	<u>35,000</u>
Total Current Liabilities	1,559,269	1,326,564
Deferred rent	<u>614,263</u>	<u>644,970</u>
Total Liabilities	2,173,532	1,971,534
Net assets, without donor restrictions	<u>4,885,640</u>	<u>5,471,284</u>
	<u>\$ 7,059,172</u>	<u>\$ 7,442,818</u>

See notes to financial statements

## Bronx Community Charter School

### Statements of Activities

	Year Ended June 30,	
	2022	2021
<b>REVENUE AND SUPPORT</b>		
State and local per pupil operating revenue	\$ 9,189,944	\$ 9,864,108
State and local per pupil facilities funding	938,348	934,615
Federal grants	1,686,671	612,216
Federal E-Rate and IDEA	139,945	117,974
State grants	40,200	37,042
Contributions and grants	110,149	104,599
Other income	22,306	10,393
Total Revenue and Support	12,127,563	11,680,947
<b>EXPENSES</b>		
Program Services		
Regular education	10,817,134	9,186,734
Special education	1,086,819	1,183,472
Total Program Services	11,903,953	10,370,206
Supporting Services		
Management and general	797,873	765,971
Fundraising	11,381	13,113
Total Expenses	12,713,207	11,149,290
Gain on forgiveness of Paycheck Protection Program loan	-	1,504,900
Change in Net Assets	(585,644)	2,036,557
<b>NET ASSETS</b>		
Beginning of year	5,471,284	3,434,727
End of year	\$ 4,885,640	\$ 5,471,284

See notes to financial statements

**Bronx Community Charter School**

Statement of Functional Expenses  
Year Ended June 30, 2022

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

See notes to financial statements



**Bronx Community Charter School**

Statement of Functional Expenses  
Year Ended June 30, 2021

	Program Services			Management and General	Fundraising	Total
	Regular Education	Special Education	Total			
Salaries	\$ 5,647,885	\$ 850,047	\$ 6,497,932	\$ 470,397	\$ 9,445	\$ 6,977,774
Employee benefits and payroll taxes	1,664,275	169,077	1,833,352	96,278	927	1,930,557
Consultants - educational	73,097	5,824	78,921	-	-	78,921
Consultants - other	17,332	1,750	19,082	1,027	-	20,109
Staff training and development	105,701	8,733	114,434	3,992	-	118,426
Legal	-	-	-	10,000	-	10,000
Auditing and accounting fees	-	-	-	35,542	-	35,542
Travel and entertainment	91	10	101	6	-	107
Parent/student involvement	16,570	2,253	18,823	-	-	18,823
Books and curriculum	34,449	2,593	37,042	-	-	37,042
Classroom supplies	138,646	10,162	148,808	-	-	148,808
Office expense	46,889	4,251	51,140	4,910	-	56,050
Equipment lease and maintenance	14,126	1,328	15,454	1,221	-	16,675
Repairs and maintenance	142,968	14,132	157,100	36,703	-	193,803
Telephone and internet service	56,229	5,682	61,911	4,310	-	66,221
Postage and delivery	485	50	535	475	110	1,120
Insurance	51,871	5,413	57,284	3,497	-	60,781
Facility expense	875,588	75,569	951,157	79,035	2,558	1,032,750
Information technology	120,983	8,003	128,986	1,885	-	130,871
Depreciation and amortization	179,549	18,595	198,144	16,270	-	214,414
Miscellaneous	-	-	-	423	73	496
<b>Total Expenses</b>	<b>\$ 9,186,734</b>	<b>\$ 1,183,472</b>	<b>\$ 10,370,206</b>	<b>\$ 765,971</b>	<b>\$ 13,113</b>	<b>\$ 11,149,290</b>

See notes to financial statements

## Bronx Community Charter School

### Statements of Cash Flows

	Year Ended June 30,	
	2022	2021
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ (585,644)	\$ 2,036,557
Adjustments to reconcile change in net assets to net cash from operating activities		
Depreciation and amortization	244,111	214,414
Gain on forgiveness of Paycheck Protection Program loan	-	(1,504,900)
Deferred rent	(30,707)	(28,819)
Changes in operating assets and liabilities		
Grants and contracts receivable	18,606	(212,162)
Prepaid expenses and other current assets	(67,762)	58,207
Accounts payable and accrued expenses	(2,166)	127,073
Accrued payroll and payroll taxes	101,984	35,584
Refundable advances	132,887	(2,808)
Net Cash from Operating Activities	(188,691)	723,146
<b>CASH FLOWS FROM INVESTING ACTIVITY</b>		
Purchases of property and equipment	(446,554)	(79,669)
Net Change in Cash and Restricted Cash	(635,245)	643,477
<b>CASH AND RESTRICTED CASH</b>		
Beginning of year	5,331,468	4,687,991
End of year	\$ 4,696,223	\$ 5,331,468

See notes to financial statements

# Bronx Community Charter School

## Notes to Financial Statements June 30, 2022 and 2021

### 1. Organization and Tax Status

Bronx Community Charter School (the "School") is a New York State, not-for-profit educational corporation that was incorporated on January 15, 2008 to operate a charter school pursuant to Article 56 of the Education Law of the State of New York. The School was granted a provisional charter on January 15, 2008 valid for a term of five years and renewable upon expiration by the Board of Regents of the University of the State of New York (the "Board of Regents"). During the year ended June 30, 2020, the Board of Regents extended the School's charter for an additional five-year term expiring on June 30, 2025. The School is a small learning community founded on the principle that children learn best when they are active participants in their own learning. The students raise questions about the world around them, engage with a wide range of materials, and learn through their interactions with each other and all of the adults in the School community. Classes commenced in the Bronx, New York, in August 2008 and the School provided education to approximately 471 students in kindergarten through eighth grade in the 2021-2022 academic year.

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

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

### 2. Summary of Significant Accounting Policies

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

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

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

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

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

## Bronx Community Charter School

Notes to Financial Statements  
June 30, 2022 and 2021

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

#### ***Net Asset Presentation (continued)***

Net assets with donor restrictions – represents amounts restricted by donors for specific activities of the School or to be used at a future date. The School records contributions as net assets with donor restrictions if they are received with donor stipulations that limit their use either through purpose or time restrictions. When a donor restriction expires, that is, when a time restriction ends or a purpose restriction is fulfilled, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. The School had no net assets with donor restrictions as of June 30, 2022 and 2021.

#### ***Restricted Cash***

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

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

	<u>2022</u>	<u>2021</u>
Cash	\$ 4,620,768	\$ 5,256,028
Restricted cash	<u>75,455</u>	<u>75,440</u>
	<u>\$ 4,696,223</u>	<u>\$ 5,331,468</u>

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

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

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

Computers and other equipment	3 years
Furniture and fixtures	7 years

Property and equipment are reviewed for impairment if the use of the asset significantly changes or another indicator of possible impairment is identified. If the carrying amount for the asset is not recoverable, the asset is written down to its fair value. There were no asset impairments for the years ended June 30, 2022 and 2021.

## **Bronx Community Charter School**

Notes to Financial Statements  
June 30, 2022 and 2021

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

#### ***Refundable Advances***

The School records certain government operating revenue as refundable advances until related services are performed, at which time they are recognized as revenue. The School also records grants received prior to satisfaction of grant conditions as refundable advances.

#### ***Deferred Rent***

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

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

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

Contributions are recognized when the donor makes a promise to give to the School that is, in substance, unconditional. Grants and other contributions of cash are reported as restricted support if they are received with donor stipulations. Restricted contributions and grants that are made to support the School's current year activities are recorded as revenue without donor restrictions. Contributions of assets other than cash are recorded at their estimated fair value at the date of donation.

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

The majority of expenses can generally be directly identified with the program or supporting service to which they relate and are charged accordingly. Other expenses by function have been allocated among program and supporting services classifications on the basis of periodic time and expense studies and other basis as determined by management of the School to be appropriate.

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

The School recognizes the effect of income tax positions only if those positions are more likely than not to be sustained. Management has determined that the School had no uncertain tax positions that would require financial statement recognition or disclosure. The School is no longer subject to examinations by the applicable taxing jurisdictions for years prior to June 30, 2019.

## Bronx Community Charter School

Notes to Financial Statements  
June 30, 2022 and 2021

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

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

Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through the date that the financial statements were available to be issued, which date is October 11, 2022.

### 3. Conditional Promise To Give

During the year ended June 30, 2022, the School received a private grant totaling \$263,760 for a summer learning program. The grant contains donor conditions related to specific performance measurements. Since the grant represents a conditional promise to give, it is not recognized as contributions and grants revenue until donor conditions are met. Donor conditions were not met during the year ended June 30, 2022. At June 30, 2022, the School recorded an advance of \$115,654 on this grant as refundable advances in the statements of financial position.

### 4. Grants and Contracts Receivable

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

### 5. Property and Equipment

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

	<u>2022</u>	<u>2021</u>
Computers and other equipment	\$ 555,979	\$ 500,442
Furniture and fixtures	239,219	229,363
Leasehold improvements	<u>2,322,679</u>	<u>1,941,518</u>
	3,117,877	2,671,323
Accumulated depreciation and amortization	<u>(1,662,794)</u>	<u>(1,418,683)</u>
	<u>\$ 1,455,083</u>	<u>\$ 1,252,640</u>

### 6. Liquidity and Availability of Financial Assets

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

	<u>2022</u>	<u>2021</u>
Cash	\$ 4,620,768	\$ 5,256,028
Grants and contracts receivable	<u>417,232</u>	<u>435,838</u>
	<u>\$ 5,038,000</u>	<u>\$ 5,691,866</u>

## **Bronx Community Charter School**

Notes to Financial Statements  
June 30, 2022 and 2021

### **6. Liquidity and Availability of Financial Assets (*continued*)**

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

### **7. Employee Benefit Plan**

The School maintains a pension plan qualified under Internal Revenue Code 401(k) for the benefit of its eligible employees. Under the plan, the School will match employee contributions up to 4.5% of annual compensation. The amount charged for matching contributions and administrative fees to this plan was \$274,061 and \$258,174 for the years ended June 30, 2022 and 2021.

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

Financial instruments that potentially subject the School to concentrations of credit and market risk consist principally of cash and restricted cash on deposit with financial institutions, which from time to time may exceed the Federal Deposit Insurance Corporation ("FDIC") limit. The School does not believe that a significant risk of loss due to the failure of a financial institution presently exists. As of June 30, 2022 and 2021, approximately \$4,186,000 and \$4,821,000 of cash and restricted cash was maintained with institutions in excess of FDIC limits.

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

The School receives a substantial portion of its revenue and support from the New York City Department of Education. For the years ended June 30, 2022 and 2021, the School received approximately 84% and 82% of its total revenue and support from the New York City Department of Education. If the charter school laws were modified, reducing or eliminating these revenues, the School's finances could be materially adversely affected.

### **10. Commitment**

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

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

## Bronx Community Charter School

Notes to Financial Statements  
June 30, 2022 and 2021

### 10. Commitment (continued)

The School recognizes rent expense on a straight-line basis over the term of the lease. Rent expense in excess of payments is recorded as deferred rent in the accompanying statements of financial position. Facility expense for the years ended June 30, 2022 and 2021 was \$1,095,450 and \$1,032,750.

The future minimum lease payments under the two leases is as follows for the years ending June 30:

2023	\$ 940,279
2024	1,019,839
2025	1,021,857
2026	1,023,920
2027	1,026,030
Thereafter	<u>1,028,187</u>
	<u>\$ 6,060,112</u>

### 11. Union Agreement

On February 1, 2014, the School entered into a Collective Bargaining Agreement (“CBA”) with the United Federation of Teachers (“UFT”) that expired on June 30, 2015. Under the CBA, the School is required to follow a Due Process for teacher discipline, terminations, and suspension. As specified in the CBA and among others, the School shall maintain a student-teacher ratio, follow a salary step schedule based on years of experience, provide employment benefits and paid leaves. The School is not obligated to contribute into the Teachers Retirement System. The CBA was extended for several four-year terms expiring June 30, 2023.

### 12. Paycheck Protection Program Loan Payable

On June 22, 2020, the School qualified for and received a loan pursuant to the Paycheck Protection Program (“PPP”), a program implemented by the U.S. Small Business Administration (“SBA”) under the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”), from a qualified PPP lender, for an aggregate principal amount of \$1,504,900 (the “PPP Loan”). The PPP Loan bore interest at a fixed rate of 1.0% per annum, with the first six months of interest deferred, had a term of five years, and was unsecured and guaranteed by the SBA. The principal amount of the PPP Loan was subject to forgiveness under the PPP upon the School’s request to the extent that the PPP Loan proceeds were used to pay expenses permitted by the PPP, including payroll costs, covered rent and mortgage obligations, and covered utility payments incurred by the School. The School applied for full forgiveness of the PPP Loan with respect to these covered expenses.

On March 17, 2021, the PPP Loan was forgiven in full by the SBA. The loan forgiveness of \$1,504,900 is included on the accompanying statements of activities under gain on forgiveness of Paycheck Protection Program loan.



## **Bronx Community Charter School**

Notes to Financial Statements  
June 30, 2022 and 2021

### **13. Contingency**

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

### **14. Risks and Uncertainties**

The School's operations and financial performance may be affected by the recent COVID-19 outbreak which has spread globally and is expected to adversely affect economic conditions throughout the world. If the outbreak continues and conditions worsen, the School may experience a disruption in operations as well as a decline in revenue activities. Economic uncertainty is related to the potential reduction and/or delays in state and local per pupil operating revenue, shortfalls and variations in enrollment, and operational and other changes that could increase expenses. The outbreak may adversely affect the School's activities, financial condition, results of operations, and cash flows. Management is closely monitoring the impact of COVID-19 and believes the School is taking appropriate actions to mitigate the negative impact. However, management is unable to estimate the financial impact, if any, related to this matter.

\*\*\*\*\*

# **Bronx Community Charter School**

Uniform Guidance  
Schedules and Reports

June 30, 2022

**Bronx Community Charter School**

Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
<u>U.S. Department of Education</u>				
Pass-Through New York State Education Department:				
Title I Grants to Local Educational Agencies	84.010	0021224390	\$ -	\$ 306,427
English Language Acquisition State Grants	84.365	0293224390	-	13,984
Supporting Effective Instruction State Grants (Formerly Improving Teacher Quality State Grants)	84.367	0147224390	-	40,924
Student Support and Academic Enrichment Program	84.424	0204224390	-	21,956
Education Stabilization Fund/Elementary and Secondary School Emergency Relief Fund	84.425D	5890214390	-	84,067
Education Stabilization Fund/Elementary and Secondary School Emergency Relief Fund II	84.425D	5891214390	-	976,158
Education Stabilization Fund/Elementary and Secondary School Emergency Relief Fund ARP	84.425U	5880214390	-	202,156
Total U.S. Department of Education			-	1,645,672
<u>Federal Communications Commission</u>				
Pass-Through Universal Service Administrative Company:				
Emergency Connectivity Fund Program	32.009	not available	-	40,999
Total Expenditures of Federal Awards			\$ -	\$ 1,686,671

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

## **Bronx Community Charter School**

Notes to Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2022

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

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Bronx Community Charter School (the "School"), under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the School, it is not intended to and does not present the financial position, changes in net assets or cash flows of the School.

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

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

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

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

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

**Independent Auditors' Report**

**Board of Trustees  
Bronx Community Charter School**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Bronx Community Charter School (the "School") (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 11, 2022.

**Report on Internal Control Over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified. We identified a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-001 that we consider to be a significant deficiency.

### **Report on Compliance and Other Matters**

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

### **The School's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the School's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The School's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **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.

*PKF O'Connor Davies, LLP*

Harrison, New York  
October 11, 2022

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

**Independent Auditors' Report**

**Board of Trustees  
Bronx Community Charter School**

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

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

We have audited Bronx Community Charter School (the "School") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the School's major federal programs for the year ended June 30, 2022. The School's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

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

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

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

***Responsibilities of Management for Compliance***

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

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

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

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

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

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



### **Report on Internal Control Over Compliance**

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

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

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

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

*PKF O'Connor Davies, LLP*

Harrison, New York  
October 11, 2022

**Bronx Community Charter School**

Schedule of Findings and Questioned Costs  
Year Ended June 30, 2022

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

Financial Statements

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

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

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

Significant deficiency(ies) identified?

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

Noncompliance material to the financial statements noted?

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

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified?

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

Significant deficiency(ies) identified?

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

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

Unmodified

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

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

Identification of major federal programs:

Federal Assistance Listing Number(s)

Name of Federal Program or Cluster

84.425D

Education Stabilization Fund/Elementary and Secondary School Emergency Relief Fund

84.425D

Education Stabilization Fund/Elementary and Secondary School Emergency Relief Fund II

84.425U

Education Stabilization Fund/Elementary and Secondary School Emergency Relief Fund ARP

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

\$750,000

Auditee qualified as low-risk auditee?

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

## **Bronx Community Charter School**

Schedule of Findings and Questioned Costs (continued)  
Year Ended June 30, 2022

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

#### **2022-001- Competitive Bidding**

##### ***Criteria***

The School's Financial Policies and Procedures Manual ("FPP") requires three price quotes for purchases and/or contracts greater than \$25,000.

##### ***Condition***

During our test of three procurement transactions over \$25,000, we noted that the School did not perform sufficient competitive bidding procedures on the selections.

##### ***Cause***

This condition was caused by management's ineffective monitoring and review of the competitive bidding procedures in its FPP.

##### ***Effect***

The School is not in compliance with its FPP with regard to procurement procedures.

##### ***Recommendation***

The School should strictly comply with the FPP and retain required documentation of at least three quotes when competitive bidding is required. We recommend that management periodically review transactions that require competitive bidding. We also recommend that management consider increasing the threshold for bidding.

##### ***Views of Responsible Officials***

See management corrective action plan in Appendix A.

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

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

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

There were no findings in the prior year.



October 4, 2022

The Department of Education of the City of New York

The State Education Department of the State University of New York

Appendix A: Management Corrective Action Plan

**2022-001 – Competitive Bidding**

The School will strictly comply with the FPP and retain documentation of at least three quotes when competitive bidding is required. In addition, management will periodically review transactions that require competitive bidding.

*Lesline Gardner*

# **Bronx Community Charter School**

Independent Auditors' Report on Communication of  
Internal Control Matters

June 30, 2022

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

In planning and performing our audit of the financial statements of Bronx Community Charter School (the "School") as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the School's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a deficiency in internal control that we consider to be a significant deficiency.

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

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. We consider the following deficiency in the School's internal control presented in Addendum A to be a significant deficiency.

We have other observations and recommendations that are opportunities for strengthening internal control and/or operating efficiency, presented in Addendum B to this letter.

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

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

*PKF O'Connor Davies, LLP*

Harrison, New York  
October 11, 2022

## Addendum A

### **Deficiencies in Internal Control that We Consider to be Significant Deficiencies**

#### **1. Competitive Bidding**

During our audit we noted that the School did not perform competitive bidding procedures as outlined in the School's Financial Policies and Procedures Manual ("FPP"). The FPP requires three price quotes for purchases and/or contracts greater than \$25,000. During our selection of three procurement transactions over \$25,000, we noted that the School did not perform competitive bidding procedures on the selections.

The School should strictly comply with the FPP and retain required documentation of at least three quotes when competitive bidding is required. We recommend that management periodically reviews transactions that require competitive bidding. We also recommend that management considers increasing the threshold for bidding.

## **Addendum B**

### **Other Observations and Recommendations for Strengthening Internal Control and/or Operating Efficiency**

#### **2. Corporate Credit Card**

During our review of the School's corporate credit card transactions, we noted that a substantial portion of charges did not have receipts, were missing approvals, and instances where sales tax was paid to vendors.

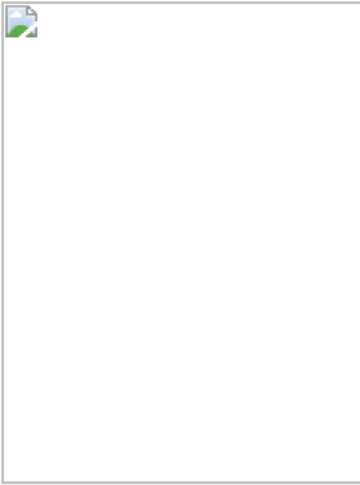
To increase controls, we recommend that the School implements a formal credit card policy. We recommend that all charges above a dollar threshold determined by management are supported by a receipt, reviewed and approved prior to purchase to verify that items purchased are allowable.

#### **3. Maintenance of Student Files**

During our test of 10 student files, we noted four students files did not contain the home language identification form.

In an effort to ensure that student records are complete, we recommend that the school's checklist be utilized periodically to ensure that information is complete and updated for each student file. Management should follow up to obtain missing information for student files. All current and new student files should be annually reviewed by the School to ensure that adequate follow-up with the student's parents or guardian can be made to obtain missing student records.





Available Balance

**\$75,457.82**

Today's Beginning Balance **\$75,457.82**

Pending **\$0.00**

Date	Type	Description	Credit	Balance
<b>ACCOUNT HISTORY</b>				
8/31/2022	INT	INTEREST CREDIT	\$1.28	\$75,457.82

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

Trustee Name:

Gil Schmerler

Name of Charter School Education Corporation:

Bronx Community Charter School

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

Chair

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

None

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

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

None

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

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

**Business Telephone:**

---

**Business Address:**

---



*Gil Schneider*

7/29/22

Signature

Date

Acceptable signature formats include:

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

*last revised 04/2022*

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

**Trustee Name:**

Daniel Osorio

---

**Name of Charter School Education Corporation:**

Bronx Community Charter School

---

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

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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



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

**None**

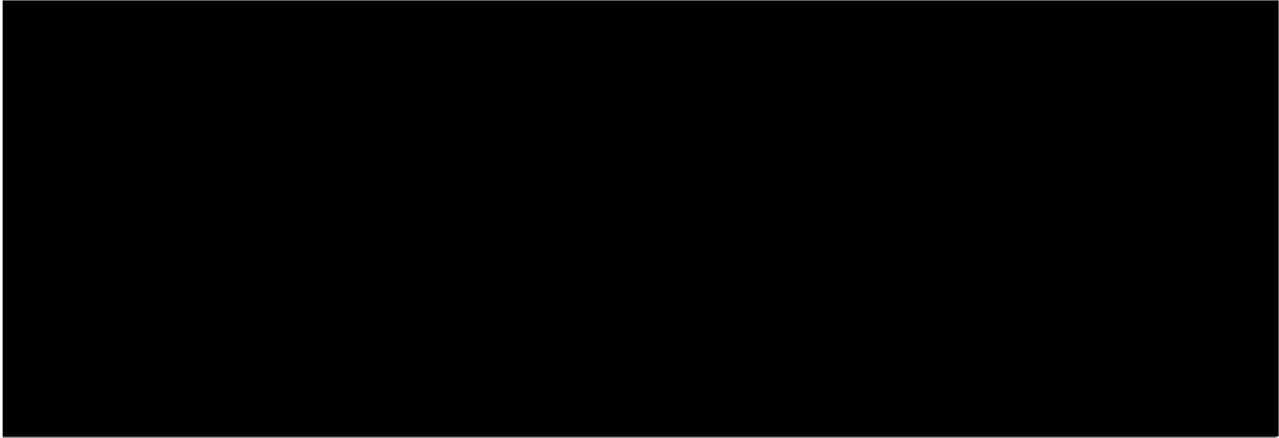
Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

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

**None**

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

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

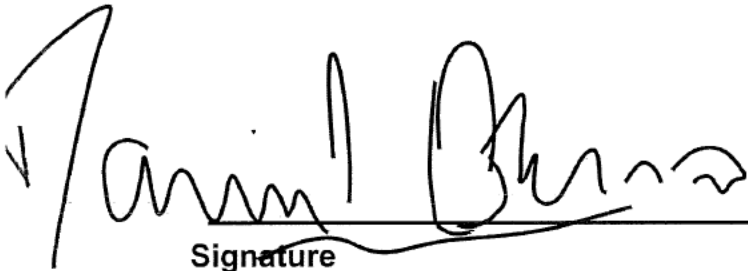


**Home Telephone:**

\_\_\_\_\_ Jul 29, 2022

**Home Address:**

\_\_\_\_\_

A handwritten signature in black ink, appearing to read "Daniel Osorio", is written over a horizontal line. The signature is stylized and cursive.

7-29-22

**Signature**

**Date**

Acceptable signature formats include:

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

*last revised 04/2022*

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

Trustee Name:

**Michael Akavan**

---

Name of Charter School Education Corporation:

**Bronx Community Charter School**

---

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

## Trustee/Secretary

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

Yes

No

**No**

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

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

Yes

No

**No**

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

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

Yes

No

No

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

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

Yes

No

No

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

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

**None**

**None**

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

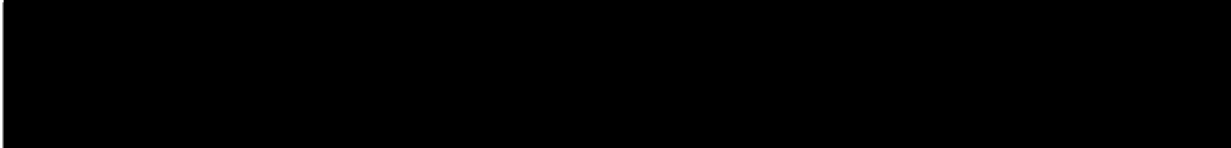
7. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) operated by the education corporation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

**None**

**None**

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

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



**Business Address:**



**Home Telephone:**



  
\_\_\_\_\_

**Signature**

07/31/22

**Date**

Acceptable signature formats include:

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

*last revised 04/2022*



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

**Trustee Name:**

Beverly Falk

---

**Name of Charter School Education Corporation:**

Bronx Community Charter School

---

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

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

**None**

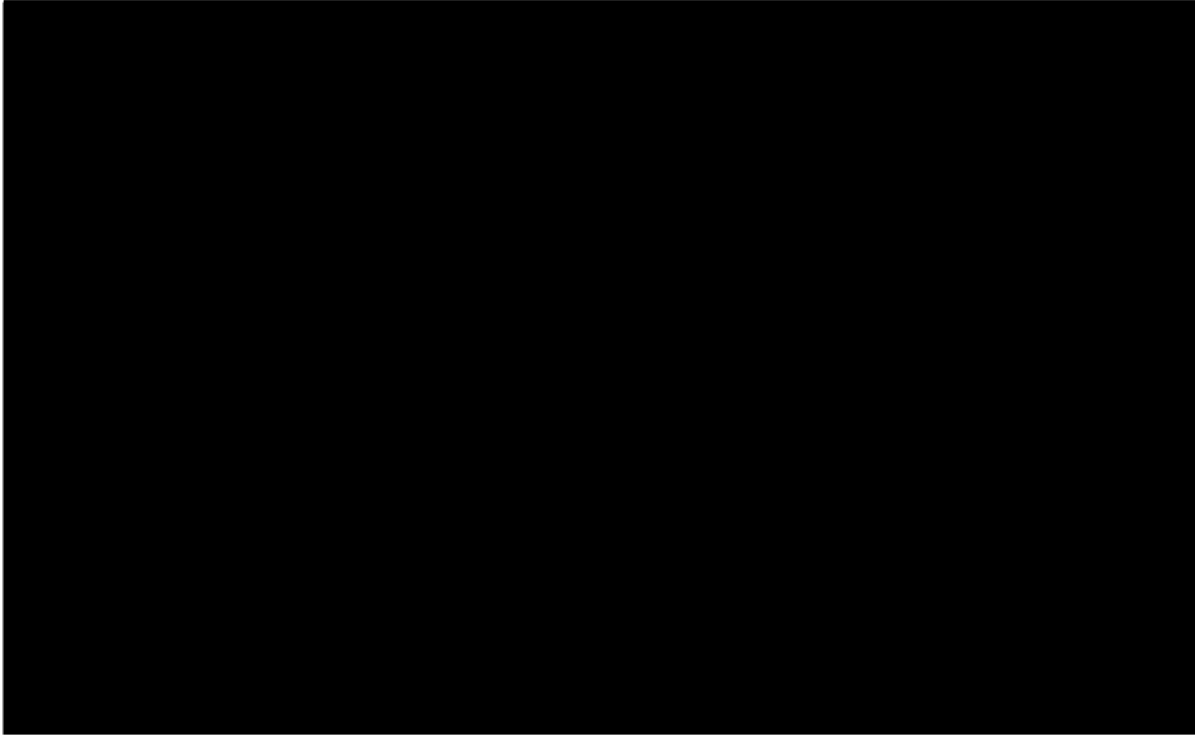
Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

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

**None**

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

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*Beverly Falk*

7.28.22

---

**Signature**

**Date**

Acceptable signature formats include:

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

*last revised 04/2022*

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

**Trustee Name:**

Yasmin Morales-Alexander

---

**Name of Charter School Education Corporation:**

Bronx Community Charter School

---

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

Board Member

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

**None**

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

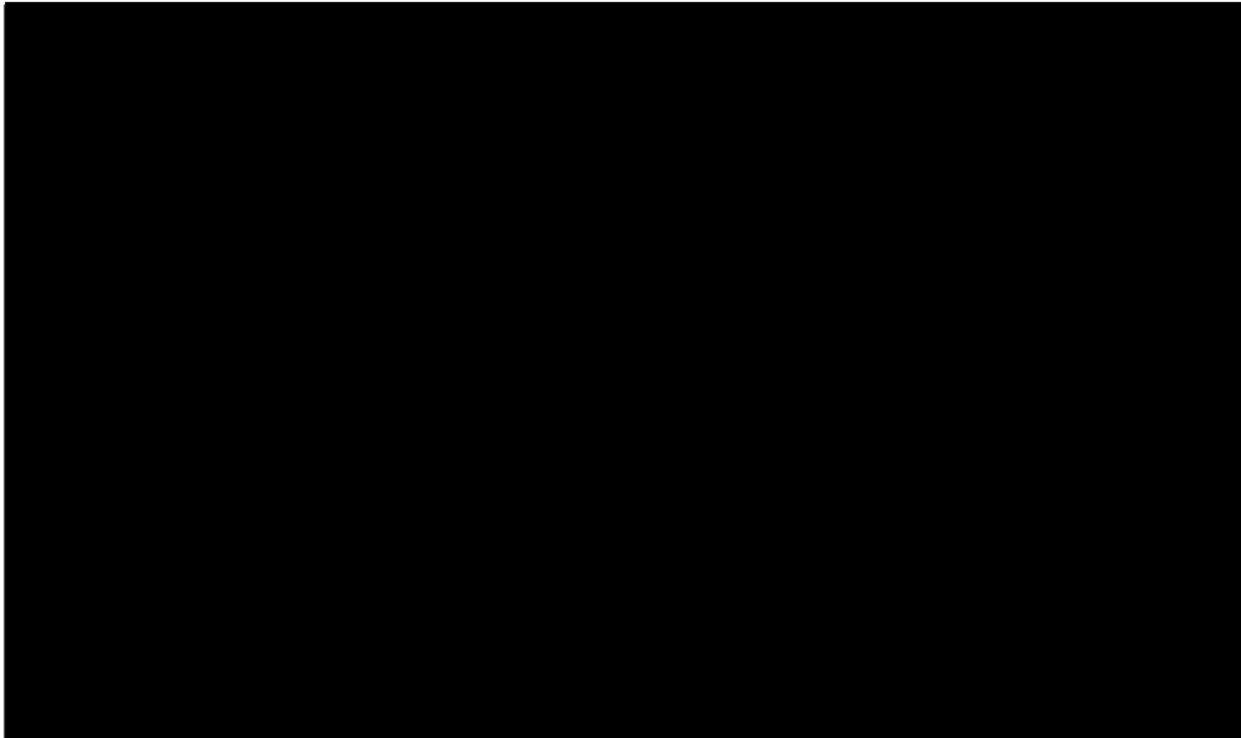


7. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) operated by the education corporation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

**None**

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

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Yasmin Morales-  
Alexander

Digitally signed by Yasmin  
Morales-Alexander  
Date: 2022.07.28 07:22:46 -04'00' 7-28-22

**Signature**

**Date**

Acceptable signature formats include:

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

*last revised 04/2022*

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

**Trustee Name:**

Ariel Behr  
Ariel Behr

---

**Name of Charter School Education Corporation:**

Bronx Community Charter School

---

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

Member

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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None

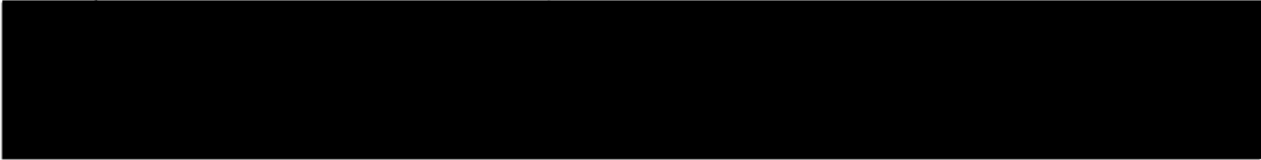
Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

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**None**

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

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**Business Address:**



A handwritten signature in cursive script, appearing to read "Anthony".

7/27/22

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**Signature**

**Date**

Acceptable signature formats include:

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

*last revised 04/2022*

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

**Trustee Name:**

Martha Zulema Guajardo

---

**Name of Charter School Education Corporation:**

Bronx Community Charter School

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

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

Yes  No

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

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

Yes  No

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



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

Yes  No

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

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

Yes  No

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

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

**None**

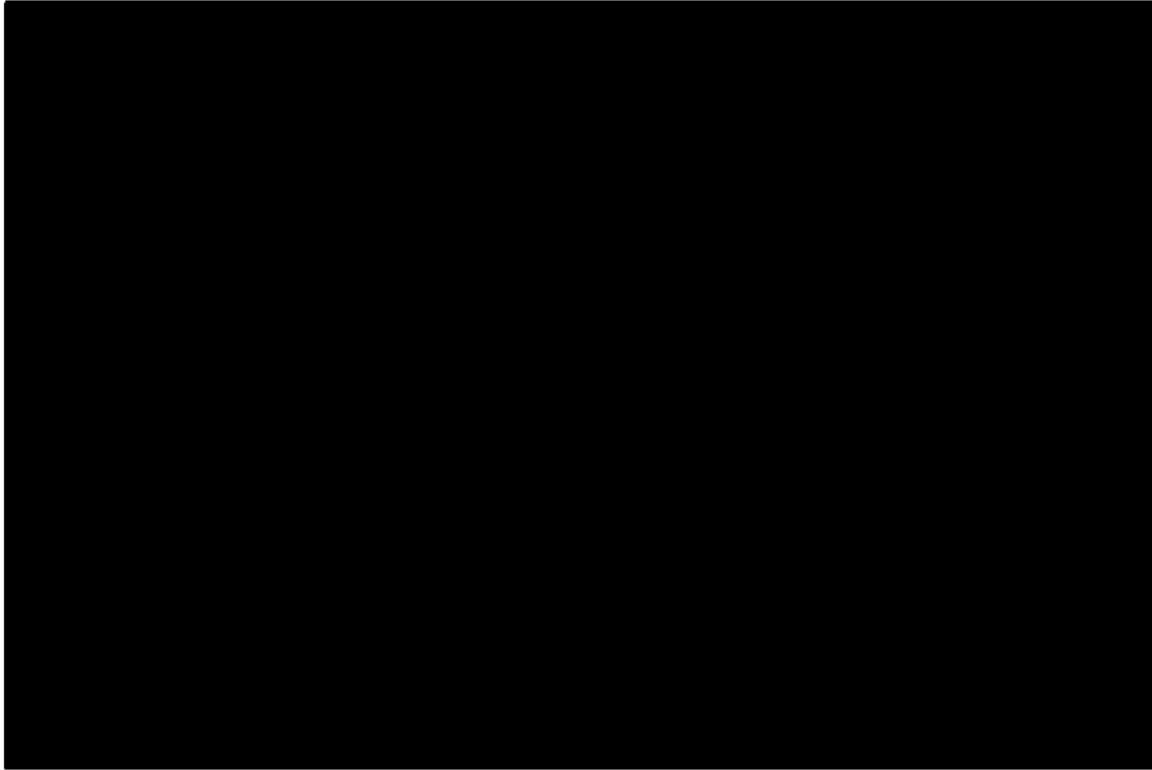
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**None**

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

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*Martha Zulema Guajardo*

8-1-22

**Signature**

**Date**

Acceptable signature formats include:

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

*last revised 04/2022*

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

**Trustee Name:**

Denise Cancel

**Name of Charter School Education Corporation:**

Bronx Community Charter School

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

parent representative

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

Yes  No

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

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

Yes  No

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

Aunt to an 8<sup>th</sup> grader and a 4<sup>th</sup> grader.

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

Yes  No

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

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

Yes  No

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

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

None

Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you
4/2021	Provided income tax service for school families, paid for by school.	Board was not involved, this was at the initiative of the director of family support.	Self
4/2022	"	"	"

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

**None**

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest
	<i>none</i>			

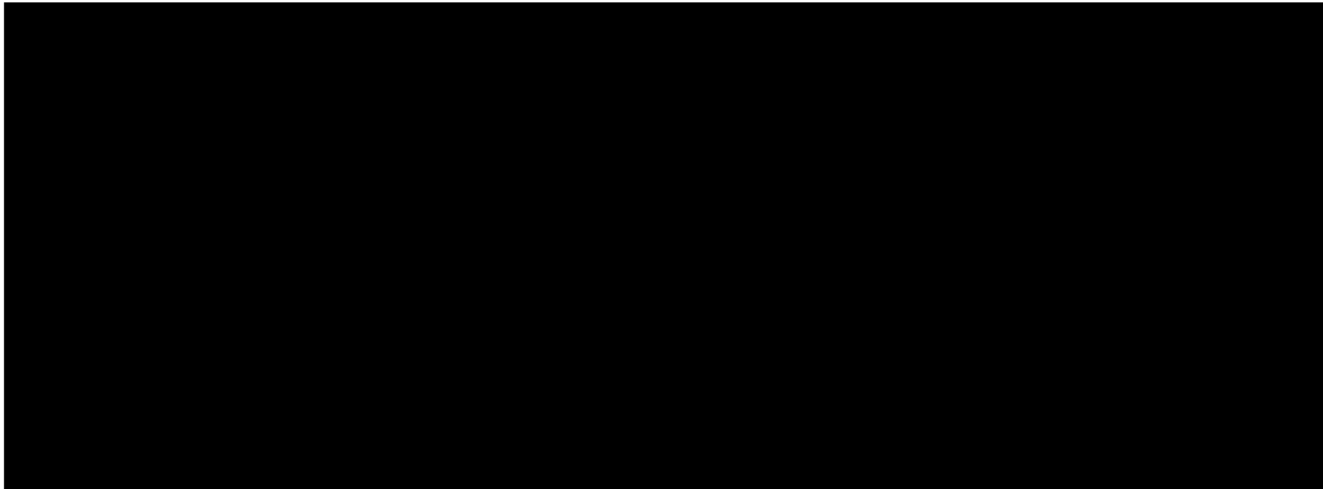


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**Business Telephone:**

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**Business Address:**



*Dennis Canal*

**Signature**

*8/1/22*

**Date**

Acceptable signature formats include:

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

*last revised 04/2022*



**Meeting of the Board of Trustees**

**Minutes**

**9-21-21**

**9:30 am**

**Via Zoom**

Meeting Agenda

I. Opening items:

a. Attendance and Introductions:

Albania Ruiz, Jeannette de Jesus, Zulema Guajardo, Gil Schmerler, Ariel Behr, Michael Akavan, Beverly Falk, Denise Cancel, Jeannine King, Daniel Osorio, Sasha Wilson, Martha Andrews

b. Approval of minutes from last meeting: June and September minutes will be shared in October.

c. Meeting called to order

II. Required Voting- none

III. Directors' Updates: COVID protocols/ reopening details (Martha/ Sasha) See dashboard.  
Items for discussion:

In August, we signed a MOU with the UFT stating that we would follow DOE COVID protocols and safety procedures. Some of this includes:

- Weekly testing of 10% of our students (DOE is paying for this this year)
- Daily health screeners
- Mask wearing mandate
- Physical distancing
- Silent eating
- Vaccine mandate for staff and visitors (in effect on 9/27)
- Building is closed to families
- Following DOE/DOH guidance on quarantine rules

IV. Dashboard Discussion:

Discussion of staffing profile and added staff positions:

New roles:

- Additional school aides (operations, family support, and support/ after school staff)
- Additional counselor for K-5
- Director of Diversity Equity and Inclusion

What other information would you like to see monthly updates on?

V. Education Committee/Directors' Updates: none

VI. Board Development Committee: We would like to continue to gradually grow the board this year by one or two people. The committee will generate a list of what we're looking for so everyone has the opportunity to contribute ideas.

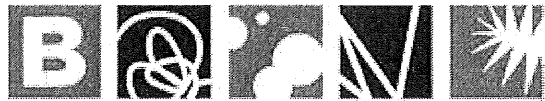
VII. Finance Committee/Directors' Updates: (Sasha): Audit is currently underway. Update will be provided by next month. 401K revisions will be voted on by email.

VIII. Public comments (2-3 minutes each) No members of the public were present.

IX. Executive session

Upcoming meetings:

10/19 at 9:30 Assessment Report



Bronx Community Charter School

**Meeting of the Board of Trustees**

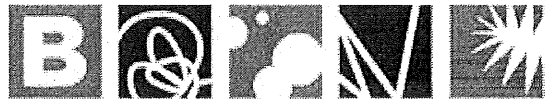
**10-19-21**

**9:30 am**

**Via Zoom**

Meeting Minutes:

- I. Opening items:
  - a. Attendance: Gil Schmerler, Michael Akavan, Ariel Behr, Daniel Osorrio, Sasha Wilson, Beverly Falk, Martha Andrews, Denise Cancel, Kemi Williams
  - b. Minutes from September and June were approved
  - c. Meeting called to order
- II. Public comments (2 minutes each): no public comments
- III. Directors' Updates: School updates. (Martha/ Sasha): Discussion of dashboard highlights including enrollment, staffing, and management/discipline
- IV. Directors' Updates: COVID updates(Martha/Sasha): One case of COVID has been documented at school. That child and their close contacts were quarantined. When kids are quarantined they zoom into the classroom.
- VI. Board Development Committee: Suggestions for expansion: Beverly will connect us with someone in pediatrics at Montefiore who might be interested.
- VII. Finance Committee/Directors' Updates: Retirement proposal and vote; Retirement proposal was approved.
- VIII. Executive session: none



Bronx Community Charter School

**Meeting of the Board of Trustees**

**11/16/21**

**9:30**

**Via Zoom**

Meeting Minutes

I. Opening items:

- a. Attendance: Denise Cancel, Zulema Guajardo , Gil Schmerler , Ariel Behr, Beverly Falk, Yasmin Morales, Michael Akavan, Daniel Osorio , Sasha Wilson, Martha Andrews
- b. Vote on Minutes: October minutes were voted on and approved
- c. Meeting called to order

II. Public comments (2 minutes each): no public comments.

III. Directors' Updates: School updates and Dashboard Discussion. (Martha/ Sasha): Discussion of a disciplinary action in the middle school. Discussion of fall assessment data from MAP testing.

IV. Directors' Updates: COVID updates(Martha/Sasha): Shared about the small number of positive cases in the school and the ways we've responded. Proactively thinking towards testing everyone in the school after Thanksgiving break. We applied to be a vaccine site for 5-11 year olds and anticipate that happening on 11/22 or 23.

V. All School Study Share: Discussion of the all school study. Slide shows were shared

VI. Board Committee Updates:

Finance update: Discussion of increased spending to support what kids need socially and academically as we return to school in person.

VIII. Executive session: none



Bronx Community Charter School

**Meeting of the Board of Trustees**

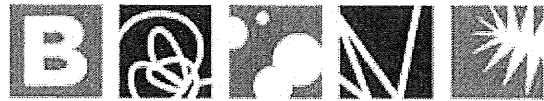
**12/21/21**

**9:30**

**Zoom**

Meeting Agenda

- I. Opening items:
  - a. Attendance: Yasmin Morales-Alexander, Denise Cancel, Beverly Falk, Gil Schmerler, Ariel Behr, Daniel Osorio, Michael Akavan, Alby Ruiz, Martha Andrews
  - b. Vote on Minute- November minutes were approved
  - c. Meeting called to order
- II. Public comments (2 minutes each): No members of public
- III. Directors' Updates: COVID updates(Martha): The board discussed the decision to be remote the week before break and addressed plans for how/ when to return in person, what kinds of testing protocols we need in place, and how we will continue to monitor the situation.
- IV. Directors' Updates: School updates and Dashboard Discussion. (Martha): We discussed the departure of the middle school co-director, Jeanette, and the plan moving forward for middle school.
- V. Finance Update- saved for next meeting
- VI. Executive session: None



Bronx Community Charter School

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

**1/18/22**

**9:30**

**Zoom**

Meeting Agenda

- I. Opening items:
  - a. Attendance: Gil Schmerler, Yasmin Morales-Alexander, Michael Akavan, Zulema Guajardo, Daniel Osorio, Ariel Behr, Sasha Wilson, Alby Ruiz, Martha Andrews
  - b. Vote on Minutes: December minutes were approved
  - c. Meeting called to order
- II. Public comments (2 minutes each): no members outside the board and school leadership were present.
- III. Directors' Updates: School updates, COVID, and Dashboard Discussion. (Martha/ Alby/ Sasha): Discussion of returning to school, quarantines, and test to stay program.
- IV. Directors' Updates: Assessment updates (Martha/Sasha): Discussion of student growth in 1st-5th and overall picture of student reading levels at this time.
- V. Finance Report (Sasha)
- VI. Executive session: None was held.



## Meeting of the Board of Trustees

2/15/22

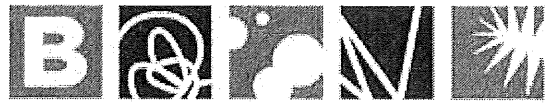
9:30

Via Zoom

### Meeting Minutes

- I. Opening items:
  - a. Attendance: Board Members: Gil Schmerler, Denise Cancel, Ariel Behr, Beverly Falk, Michael Akavan, Yasmin Morales; School Leadership: Albania Ruiz, Jeannine King, Sasha Wilson, Kemi Williams, Martha Andrews; visitors: Tynesha Pringle (UFT representative)
  - b. Vote on Minutes: January minutes were approved.
  - c. Meeting called to order
- II. Public comments (2 minutes each): none
- III. Directors' Updates: School updates and Dashboard Discussion. (Martha/ Sasha/ Alby): Discussion of current discipline concerns, test readiness planning, looking ahead to 12:1 classroom in 2022-23.
- IV. Directors' Updates: COVID updates (Martha): Following DOH shifts and guidance closely; definitely have passed peak of the omicron surge and continue to monitor.
- V. Presentation from Kemi Williams: Director of Diversity, Equity, and Inclusion
- VI. Finance Report (Sasha)





Bronx Community Charter School

**Meeting of the Board of Trustees**

**3/15/22**

**9:30**

**Via Zoom**

Meeting Minutes

- I. Opening items:
  - a. Attendance: Ariel Behr, Gil Schmerler, Michael Akavan, Denise Cancel, Daniel Osorio, Alby Ruiz, Sasha Wilson, Martha Andrews, (Beverly Falk, Zulema Guajardo)
  - b. Vote on Minutes: Last month's minutes were approved.
  - c. Meeting called to order
- II. Public comments (2 minutes each): no visitors
- III. Directors' Updates: School updates and Dashboard Discussion. (Martha/ Sasha/ Alby): Reports and conferences coming up this week. Lottery updates for next year's enrollment. Staffing for coming school year. Middle school updates.
- IV. Directors' Updates: COVID updates (Martha): Masks optional discussions.
- V. Finance Report (Sasha):



## Meeting of the Board of Trustees

4/12/22

9:30

Via Zoom

### Meeting Minutes

- I. Opening items:
  - a. Attendance: Gil Schmerler, Ariel Behr, Beverly Falk, Mike Akavan, Yasmin Morales, Alby Ruiz, Martha Andrews, Sasha Wilson
  - b. Vote on Minutes: Minutes from last meeting approved
  - c. Meeting called to order
- II. Public comments (2 minutes each): no members of the public were present
- III. Directors' Updates: School updates and Dashboard Discussion. (Martha/ Sasha/ Alby): Discussion of staff/teacher evaluations; year end 8th grade events, arts updates- kids were accepted to the Bronx Boroughwide Arts Festival and 3 students were selected to the PS Art exhibit at the Metropolitan Museum of Art.
- IV. Directors' Updates: COVID updates (Martha): Discussion of how mask-optional is going.
- V. Finance Report (Sasha)
- VI. Executive session- none held



## Meeting of the Board of Trustees

5/17/22

9:30

Via Zoom and at BxC

### Meeting Minutes

- I. Opening items:
  - a. Attendance: Zulema Guajardo, Gil Schmerler, Ariel Behr, Mike Akavan, Daniel Osorio, Beverly Falk, Yasmin Morales, Denise Cancel, Sasha Wilson, Alby Ruiz, Martha Andrews
  - b. Vote on Minutes: April minutes were approved.
  - c. Meeting called to order
- II. Public comments (2 minutes each): no public were present
- III. Directors' Updates: School updates and Dashboard Discussion. (Martha/ Sasha/ Alby): MS updates, summer programming, EOY events: Discussion of alumni news and tracking (possibility of engaging with Columbia BS interns to do this). The school has received a grant from Bloomberg to run a summer intensive for 5 weeks- 5 days/week. AM will be intensive academic work and the afternoon will be projects and local trips. EOY events: June 17- 8th grade graduation in person 2:00; 5th grade moving on in person 9:30; June 16- 8th grade zoom ceremony 6:30.
- IV. Directors' Updates: COVID updates (Martha): Discussion of current surge, mitigation measures, and procedures for members of the community who have tested positive.
- V. Finance Report (Sasha): April financial report discussion
- VI. Executive session- none held



**Bronx Community Charter School**

**Meeting of the Board of Trustees**

**6/21/22**

**9:30**

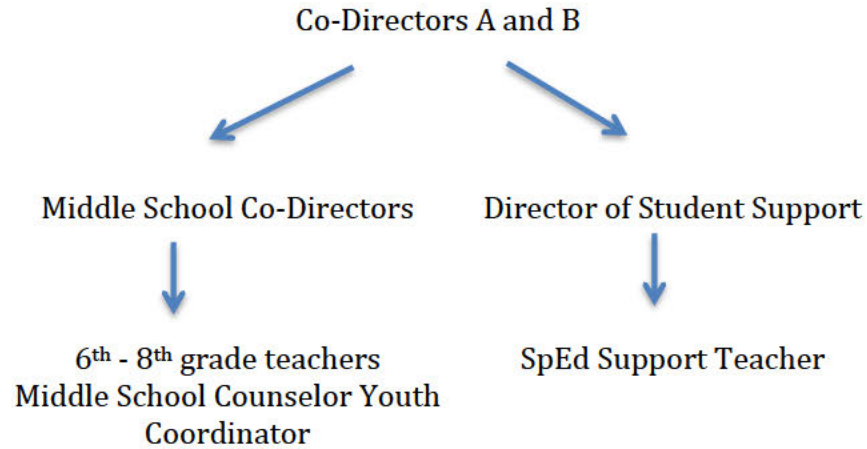
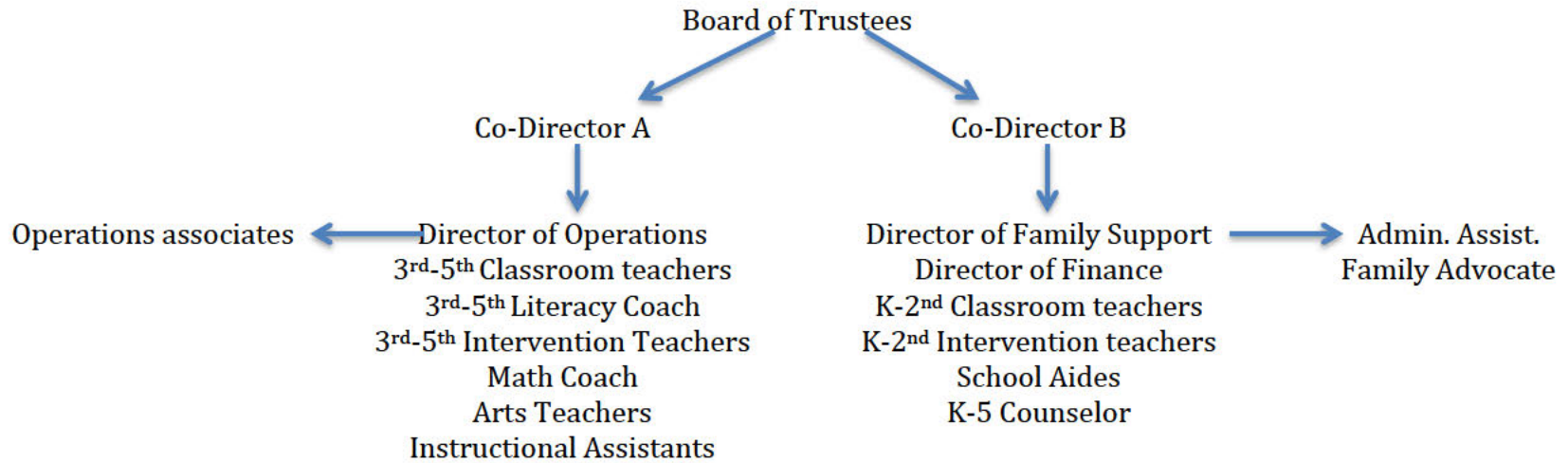
**Via Zoom**

Meeting Minutes

- I. Opening items:
  - a. Attendance: Zulema Guajardo, Gil Schmerler, Ariel Behr, Beverly Falk, Yasmin Morales, Denise Cancel, Sasha Wilson, Alby Ruiz, Martha Andrews
  - b. Vote on Minutes: May minutes were approved.
  - c. Meeting called to order
- II. Public comments (2 minutes each): no members of the public were present
- III. Directors' Updates: School updates- EOY Highlights. (Martha/ Sasha/ Alby/ Kemi): 8th grade graduation and EOY ceremonies and rituals went smoothly. 5th grade moving on ceremony was also well attended and celebratory. Discussion of alumni reunion attended by about 180 alumni.
- IV. Directors' Updates: COVID updates (Martha): COVID continues to present occasionally at school, in pockets. Right now there's a pocket in a 4th grade classroom. The DOE will continue to provide testing over the summer for students attending our summer program.
- V. Budget Presentation (Sasha/Finance Committee)
- VI. Voting

Budget for 22-23 was passed (including proxy votes from Mike and Daniel)
- VII. Executive session: Held at 10:15am on a separate zoom link.

Bronx Community Charter School Organization Chart





# BxC Calendar 2022-2023

July						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

August						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

September						
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				1	2	3
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11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

October						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

November						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

December						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

January						
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8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

February						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

March						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

April						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

May						
S	M	T	W	T	F	S
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14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

June						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

Notes:	
July 5	Summer Boost Begins
August 5	Last Day of Summer Boost
Sept. 6	First Day of School * 1/2 Day * Noon Dismissal
Sept. 22	Middle School Curriculum Night
Sept 26-27	No School – Rosh Hashanah
Sept. 29	Elementary School Curriculum Night
Oct. 5	No School – Yom Kippur
Oct. 10	No School – Indigenous People's Day
Nov. 10	Conference Day * 1/2 Day * Noon Dismissal
Nov. 11	No School- Veteran's Day
Nov. 24-25	No School - Thanksgiving
Dec. 26 – Jan. 2	No School – Winter Break
Jan. 16	No School – Dr. Martin Luther King Day
Feb. 20 - 24	No School – MidWinter Break
March 16	Conference Day * 1/2 Day * Noon Dismissal
April 6-14	No School – Spring Break
April 19-21	ELA State Test
April 17-26	NYSELAT Test (Speaking)
May 2-4	MATH State Test
May 15-26	NYSELAT Test (L/R/W)
May 23 – June 2	Science Performance Test
May 29	No School * Memorial Day
June 5	Science Written Test
June 8	1/2 Day of School * Noon Dismissal
June 19	No School - Juneteenth
June 23	Last Day of School * 1/2 Day * Noon Dismissal

# Certificate of Occupancy

**CO Number: 220108675F**

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

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



Borough Commissioner

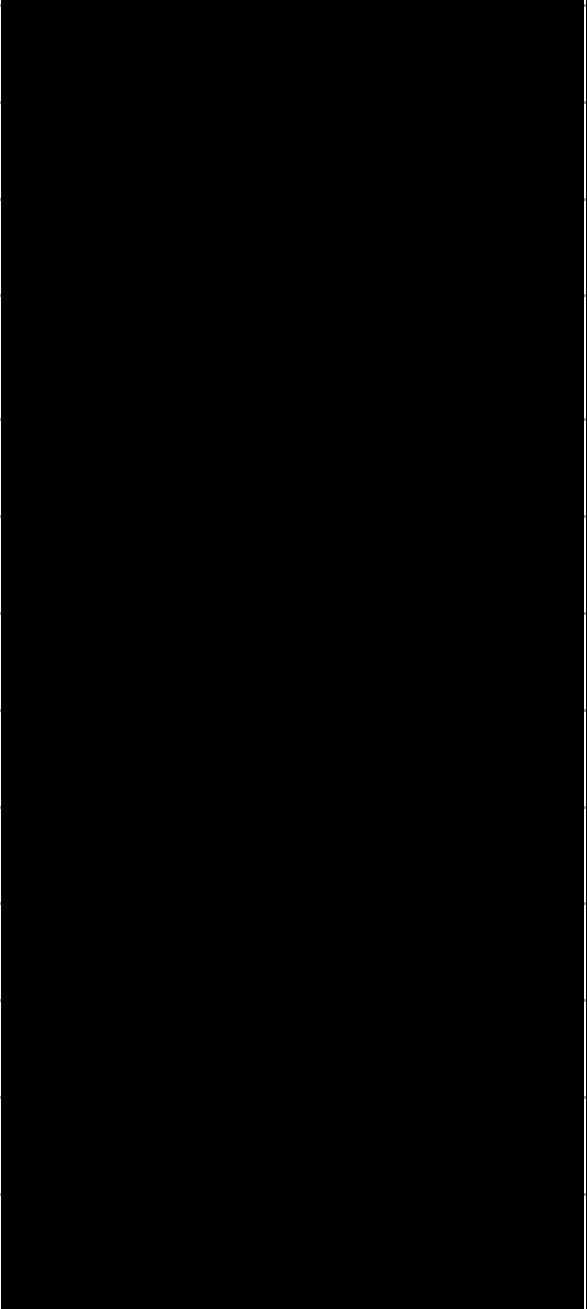


Commissioner



*Certificate of Occupancy*

CO Number: 220108675F

Permissible Use and Occupancy						
All Building Code occupancy group designations below are 2008 designations.						
Floor From To	Maximum persons permitted	Live load lbs per sq. ft.	Building Code occupancy group	Dwelling or Rooming Units	Zoning use group	Description of use
CEL		100	B		6B	
CEL	31	100	S-2		6B	
CEL		100	B		6B	
SUB	5	OG	B		6F	
SUB	52	OG	B		6B	
001	69	100	E		3A	
001	5	100	A-3			
001 001		100	S-2		6F	
001 001 500		100	B		6B	
002	300	100	A-3			
003	400	100	E		3	
004	400	100	E		3A	
ROF	400	100	E		3A	



Borough Commissioner



Commissioner

*Certificate of Occupancy*

CO Number: 220108675F

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EN	[REDACTED]



Borough Commissioner



Commissioner

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