



New York State Education Department

2014-2015 Annual Report Guidelines for New York State Charter Schools

The Regents of the University of the State of New York

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Acknowledgements

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Charter Schools Institute

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Introduction and Overview

By August 1st of each year, each charter school in New York State is required by law to complete and submit an Annual Report to the New York State Education Department (SED) Charter School Office (CSO) and to the school's charter entity.¹

The Annual Report Guidelines include general instructions for submission, report content requirements, and key inquiries that highlight academic, organizational, and fiscal performance, as well as the extent to which a school is faithful to its charter. The Guidelines are intended to preview and supplement the online portal <https://nysed-cso-reports.fluidreview.com>. ALL New York State charter schools, regardless of authorizer, must submit their school's 2014-2015 Annual Report through the online portal. Schools should make note of individual authorizer requirements in the Guidelines and within the portal.

A school's Annual Report provides information about the school's performance over the prior academic year, as well as a report on progress toward performance goals agreed upon in the charter contract.² The components to be included in each section of the annual report are outlined in the Guidelines below. Please note that all required information must be clearly documented in order to complete this statutory requirement. Schools are able to download a completed report to make available to the public.

Additionally, all charter schools in New York must comply with reporting requirements set forth in the Regulations of the Commissioner³ and are held accountable for ensuring accurate data sharing through the Department's information management systems.

Please Note: All Annual Reports shall be made publicly available and posted on the charter school website by August 1st every year.⁴

¹ Pursuant to the [New York State Education Law](#) Section 2857(2), the charter school's annual report must be submitted to the charter entity and to the Board of Regents, and posted on the school website by August 1st every year.

² Education Law Section 2857(2)(b).

³ See, 8 NYCRR 119.3.

⁴ Education Law Section 2857(2).

Report Submission Instructions

All Annual Reports must be submitted through the NYSED's Charter School Office online portal found at: <https://nysed-cso-reports.fluidreview.com>. All authorizers in the state of New York access the reports through this portal. Schools are not required to e-mail authorizers a copy of the Annual Report submitted through the online portal. Waivers or extended deadline requests cannot be granted. Please do not submit a hard copy.

Schools that changed authorizer (through merger) during the 2014-2015 school year should follow the submission requirements for the school's authorizer on June 30, 2015.

There are multiple components to the Annual Report, some of which are required of all schools—regardless of the authorizer—and others which are specific to the authorizers. Format specifications and due dates of some information may also fluctuate by authorizer. Therefore it is important for schools to read these Guidelines and instructions carefully. Schools must ensure that all required components are included as specified in these Guidelines. The information requested of schools is presented as “tasks” within the online system. **Instructions for using the online portal can be found at:** <http://p1232.nysed.gov/psc/2014-2015AnnualReportPage.html>.

A charter school's Annual Report must be a clear and accessible document for parents, the charter school's authorizer, the NYSED's Charter School Office, and the general public. Any uploads submitted through the online portal should be clearly labeled. Uploads that consist of narrative must use standard one-inch margins, be clearly paginated, and use a clearly readable font no smaller in type size than 11 point. The text must be grammatically correct and free of jargon, undefined terms, and unexplained references.

All schools must submit the first component of the Annual Report no later than 3:00 p.m. on Saturday, August 1, 2015. This submission includes basic school information, the school's progress toward goal achievement, fiscal performance data, and board of trustee membership information. The specific requirements are described in the Report Content Requirements on pages 7-11 of these Guidelines.

SUNY-authorized charter schools must download an Accountability Plan Progress Report template from SUNY Charter Schools Institute at: <http://www.newyorkcharters.org/category/operational-resources/accountability/>. After completing, schools must upload the document into the portal with a deadline of roughly 30 days after the release of the state test scores for K-8 schools and September 15 for schools with high school grades.

The second submission includes the Independent Financial Audit, Trustee Financial Disclosure Forms, and, for Board of Regents and NYCDOE authorized schools, final Progress Toward Charter Goals, and must be completed before 3:00 p.m. on Sunday, November 1, 2015.

1. Independent Financial Audits

Since independent financial audits for all schools are not available until after August 1st, all charter schools are asked to upload final 2014-2015 independent financial audits, along with corresponding reports, (the independent auditor's report on the financial statements, report on compliance, report

on internal control over financial reporting), management letter, and federal Single Audit, if applicable, to the NYSED's Charter School Office portal by **November 1, 2015**.⁵

2. Disclosure of Financial Interest Forms

All trustees who served on an education corporation governing one or more charter schools during the 2014-2015 school year, regardless of authorizer, must complete the form in Appendix E (Disclosure of Financial Interest Form). This year only, the Disclosure of Financial Interest Forms are due on **November 1, 2015**.

3. Final Progress Toward Charter Goals

Board of Regents- and NYCDOE-authorized schools must also submit the finalized Progress Toward Charter Goals. Because the release of 2014-2015 NYS assessment data is also not expected until after August 1, 2015, and schools may need additional time to analyze the data, this component of the Annual Report should also be completed the November 1, 2015 deadline.

If, after reading instructions carefully, you have any questions about the required information, format or deadlines of the Annual Report, contact your authorizer:

- New York State Board of Regents (SED): charterschools@nysed.gov
- State University of New York Trustees (SUNY): charters@suny.edu
- New York City Department of Education (NYCDOE): charterschools@schools.nyc.gov
- Buffalo Board of Education: Contact Anne Fitzgerald afitzgerald@buffaloschools.org

For questions about the submission process, send an email to:
charterschools@nysed.gov

⁵ Please refer to <http://www.p12.nysed.gov/psc/audits.html> for additional detail.

Report Content Requirements

I. School Information and Cover Page

Each Annual Report must begin with a completed School Information and Cover Page. The information is collected in a survey format within the online portal at <https://nysed-cso-reports.fluidreview.com>. The specific information is included on page 12 of these Guidelines and can be found as a stand-alone document on the SED's Charter School Office website: <http://p1232.nysed.gov/psc/2014-2015AnnualReportPage.html>

Note: **Schools should include a description of past charter revisions** in this section. Summarize any material and/or nonmaterial revisions to the school's charter proposed by the school's board of trustees and approved by the school's authorizer and/or the Chancellor and/or Board of Regents (as appropriate) during the 2014-2015 school year. If you have a revision that is under review with your authorizer, please make a note of its status.

II. New York State School Report Card

Provide a direct web link to the most recent New York State School Report Card for the charter school (see <http://data.nysed.gov/>). This report captures school-level enrollment and demographic information, staff qualifications, electronic student records, and attendance rates, as prescribed by New York State law.⁶

III. Key Focus Areas

This section of the Annual Report provides substantive evidence of a school's performance relative to goals established within its charter contract. Schools will also provide information on the school's financial viability, enrollment and retention data, enrollment and retention strategies, charter revisions, and governance structure.

A. Progress Toward Goal Achievement

1. Given the timing of the release of 2014-2015 NYS state assessment data, this component of the Annual Report should be submitted in a format determined by each authorizer on a specified date. Regents, NYCDOE, and Buffalo BOE-authorized schools will upload information they have available to them by **August 1, 2015** directly into the online portal, with a final submission of all information by **November 1, 2015** (see 2 below). Using the tables provided in **Appendix A (Progress Toward Charter Goals)** or the designated format established by respective authorizers, list each goal and measure contained in the school's current charter relating to the success of the academic program. For each listed measure, state whether the school has met, has partially met, or has not met the goal. Measures must be the same as those listed in the school's approved charter. Provide data or other evidence supporting the statement. If the goal has not been met, describe why it was not met, and the efforts that the school is undertaking to attain it.

⁶ SRC data is included in the reporting requirements for New York charter schools in 8 NYCRR 119.3.

SUNY-authorized charter schools must download an Accountability Plan Progress Report template form SUNY's Charter Schools Institute at: <http://www.newyorkcharters.org/category/operational-resources/accountability/>.

After completing, schools must upload the document into the portal with a deadline of roughly 30 days after the release of the state test scores for K-8 schools and September 15 for schools with high school grades.

- 2. Board of Regents-authorized schools, NYC Department of Education, and Buffalo BOE-authorized schools must use the tables in Appendix A to report progress toward Academic Goals.** If the results are not available by August 1st, list the goals and explain this in the “progress toward goal attainment” column. This task will reopen for the school to finalize information on progress toward academic goals by the **November 1, 2015** due date.

Note: Board of Regents-authorized schools are held accountable to the indicators in the Charter School Performance Framework⁷ which includes the charter-specific student performance goals in Benchmark 1 (Indicator 5). Schools will complete the Academic/Student Performance Table in Appendix A using the student academic performance goals in the school's charter.

B. Financial Information

1. Total Expenditures and Administrative Expenditures per Child

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

Total expenditures per child: To calculate “Total Expenditures per Child” take total expenditures (from the unaudited 2014-2015 Schedule of Functional Expenses) and divide by the BEDS per pupil count.

Administrative Expenditures per Child: To calculate “Administrative Expenditures per Child” first *add* together the following:

1. The relevant portion from the “personnel services cost” row and the “management and general” column (from the unaudited 2014-2015 Schedule of Functional Expenses)
2. Any contracted administrative/management fee paid to other organizations or corporations

⁷ <http://www.p12.nysed.gov/psc/documents/CSPerformanceFramework022113.pdf>

Take the total from above and divide it by the BEDS per pupil count. The relevant portion that must be included in this calculation is defined as follows:

Administrative Expenditures: Administration and management of the charter school includes the activities and personnel of the offices of the chief school officers, the treasurer, the finance or business offices, the purchasing unit, the employee personnel offices, the records management offices, and the public information and services offices. It also includes those administrative and management services provided by other organizations or corporations on behalf of the charter school for which the charter school pays a fee or other compensation. Do not include the FTE of personnel dedicated to administration of the instructional programs.

Please note the following:

- Employee benefit costs or expenditures should not be reported in the above calculations.
- A template for the Schedule of Functional Expenses is provided on page 20 to assist schools in identifying the categories of expenses needed to compute the two per pupil calculations which are due August 1, 2015. This template does not need to be completed and submitted on August 1st as it will be submitted November 1st as part of the audited financial statements. Therefore schools should use unaudited amounts for these per pupil calculations.

2. Unaudited Financial Statements

Board of Regents-authorized schools only are required to provide the charter school's unaudited financial statements for the fiscal year ending June 30, 2015 (FY 2015). The unaudited financial statement must include the Statement of Financial Position (Balance Sheet) and the Statement of Activities (Income Statement). The information must be directly entered into the template provided for schools in the online portal <https://nysed-cso-reports.fluidreview.com/res/>. The template can also be found on the SED's Charter School Office website⁸ as a stand-alone document. Download the document to enter information, and then upload it back into the school's Annual Report in **Appendix C (Unaudited Financial Statements)**. DO NOT turn the document into a PDF—it should be uploaded as an Excel document.

3. Final Audited Financial Statements.

ALL charter schools must submit final, audited financial statements to the NYSED's Charter School Office no later than **November 1, 2015**. Note: This task will be visible on August 1, 2015 in the online portal but is clearly identified as a task due on November 1st.

⁸ <http://www.p12.nysed.gov/psc/documents/UnauditedFinancialStatementsTemplate2013.xls>

Regents, NYCDOE, and Buffalo DOE-authorized schools should upload copies of the entire auditor's report as described on page 5 of these guidelines.

SUNY-authorized schools must download the Excel spreadsheet for SUNY's Fiscal Dashboard from the SUNY Charter Schools Institute website at:

<http://www.newyorkcharters.org>

The Excel spreadsheet titled Audited Financial Report Template can be found at:

<http://www.newyorkcharters.org/annual-budgets-quarterly-reports-audits/>

After entering the information requested, then upload the file in Excel format.

4. Fiscal Year 2015-2016 Budget

ALL charter schools must upload a copy of the school's FY16 Budget, **Appendix D (FY 2016 Budget)**.

Regents, NYCDOE, and Buffalo DOE-authorized charter schools should upload a copy of the school's FY16 Budget using the template found at:

<http://www.p12.nysed.gov/psc/2014-2015AnnualReportPage.html>

SUNY-authorized charter schools should upload a copy of the school's FY16 Budget using the template found at:

<http://www.newyorkcharters.org/annual-budgets-quarterly-reports-audits/>

C. Board of Trustees Information

- 1.** All trustees who served on an education corporation governing one or more charter schools during the 2014-2015 school year must complete the form in **Appendix E (Disclosure of Financial Interest Form)**. **The Disclosure of Financial Interest Forms are due on November 1, 2015.**
- 2.** **ALL charter schools or merged education corporations must complete** the Board of Trustees Membership Table within the online portal in **Appendix F (Board of Trustees Membership Table)**. **The Board of Trustees Membership Table must be submitted by August 1, 2015.**
- 3.** **Regents-authorized charter schools** must upload a complete set of board of trustee Meeting Minutes from July 2014-June 2015 into **Appendix G (Board Minutes)**. **Board of Trustee Meeting Minutes must be submitted by August 1, 2015.**

D. Enrollment and Retention

ALL charter schools must complete this section. Describe the efforts the charter school has made toward meeting targets in 2014-2015 to attract and retain enrollment of students with disabilities, English language learners, and students who are eligible for free and reduced priced lunch. In addition, describe the school's plans for meeting or making progress toward

its enrollment and retention targets in 2015-2016 in **Appendix H (Enrollment and Retention Efforts)**.

Regents-authorized charter schools must attach documentation of the school's efforts (e.g., recruitment materials, programmatic supports) to attract and retain such students. Other schools must provide information in the format specified by their authorizer.

E. Teacher and Administrator Attrition

ALL charter schools must complete the two tables within the online portal in **Appendix I (2014-2015 Teacher and Administrator Attrition)** for changes in teacher and administrator staffing.

F. Percentage of Uncertified Teachers

Regents, NYCDOE, and Buffalo DOE-authorized schools must complete the table within the online portal in **Appendix J (Staff Qualifications on Last Day of School 2014-2015)** to demonstrate compliance with New York State Education Law 2854(3)(a-1) for teaching staff qualifications.

G. Organizational Chart

Regents and NYCDOE-authorized charter schools must upload a 2014-2015 organizational chart in **Appendix K (Organizational Chart)**. The organizational chart should include position titles and reporting relationships. Employee names do not need to appear on the chart.

H. Mission and Key Design Elements

Regents and NYCDOE-authorized charter schools must upload the school's current Mission and Key Design Elements in **Appendix L (Mission and Key Design Elements)**. Please note if any changes have been made.

School Information and Cover Page

Required of ALL charter schools. When entering information on the Fluid Review Portal <https://nysed-cso-reports.fluidreview.com> some of the following may not appear, depending on responses to related items.

1. School Name/BEDS #
2. Charter Authorizer
3. District/CSD of Location
4. Primary Address, Telephone, Fax, and School Email Address
 - 4.a Emergency Contact Name, Title, and Phone Number
5. School Web Address
6. Date of Initial Charter
7. Date School First Opened for Instruction
8. Total Enrollment on June 30, 2015
9. 2014-2015 Grades Served
10. Charter Management Organization/Educational Management Organization (if applicable)
 - 10.a CMO/EMO Contact Information (including by function, name, telephone number, email address)
11. Facilities Information
12. School Sites: Physical Address(es), Phone Number(s), District/CSD, Grades Served by Site, and Facility Agreement
 - 12.a-c Contact Information by Site
13. Co-Location Information
14. Summary of Material and Non-material Charter Revisions (including updates to the school's board of trustees by laws, enrollment policy, discipline policy, or complaint policy)
15. Name and Position of Person Who Completed the 2014-2015 Annual Report
16. Signatures of the Charter School Leader(s) and Board Chair

Required Forms: Appendices

Appendix A: Progress Toward Charter Goals

Required of charter schools in the formats prescribed by their respective authorizers.

SUNY Authorized Charter Schools

SUNY-authorized charter schools must download an Accountability Plan Progress Report template form from the SUNY Charter Schools Institute at:

<http://www.newyorkcharters.org/category/operational-resources/accountability/>

After completing, schools must upload the document into the portal with a deadline of roughly 30 days after the release of the state test scores for K-8 schools and of September 15th for schools with high school grades.

Regents and NYCDOE Authorized Charter Schools

The following tables reflect formatting in the online portal required for **Board of Regents-authorized charter schools and NYCDOE-authorized charter schools only. Schools should list Progress Toward Charter Goals by August 1, 2015.** If the goals are based on student performance data that the school will not have access to before August 1, 2015 (e.g., the NYS Assessment results), explain this in the "2014-2015 Progress Toward Attainment of Goal" column. The information can be updated when available. **Appendix A must be fully completed no later than November 1, 2015.**

Academic Student Performance Goals⁹

2014-2015 Progress Toward Attainment of Academic Charter Goals			
Academic student performance goal	Measure used to evaluate progress toward attainment of goal	2014-2015 progress toward attainment of goal Met/Partially Met/Not Met	If not met, describe efforts the school will take to meet goal

Organizational Goals Table

2014-2015 Progress Toward Attainment of Organizational Charter Goals			
Organizational goal	Measure used to evaluate progress toward attainment of goal	2014-2015 progress toward attainment of goal	If not met, describe efforts the school will take to meet goal

Financial Goals Table

2014-2015 Progress Toward Attainment of Financial Charter Goals			
Financial goal	Measure used to evaluate progress	2014-2015 progress toward attainment of	If not met, describe efforts the school will

⁹ Board of Regents-authorized charter schools are accountable to the Student Performance Benchmark 1 in the Performance Framework, which includes the charter-specific student performance goals addressed in this table.

	toward attainment of goal	goal	take to meet goal

Appendix B: Total Expenditures and Administrative Expenditures per Child

Required of ALL charter schools

UPLOAD REQUIRED DOCUMENTATION– Form provided

Appendix C: Unaudited Financial Statements

Required of Regents-authorized charter schools only

UPLOAD REQUIRED DOCUMENTATION – Template Provided

Appendix D: FY 2016 Budget

Required of ALL Charter Schools

UPLOAD REQUIRED DOCUMENTATION

Regents, NYCDOE, and Buffalo DOE-authorized charter schools should upload a copy of the school’s FY16 Budget using the template found at

<http://www.p12.nysed.gov/psc/2014-2015AnnualReportPage.html>.

SUNY-authorized charter schools should upload a copy of the school's FY16 Budget using the template found at

<http://www.newyorkcharters.org/annual-budgets-quarterly-reports-audits/>

Appendix E: Disclosure of Financial Interest Form

Required of ALL charter schools by November 1, 2015

To facilitate timely receipt of the Disclosure of Financial Interest Form, please email the following link to each trustee who served during 2014-2015:

LINK TO BE PROVIDED IN THE ANNUAL REPORT PORTAL

The link will open to a safe and secure form that each Trustee must complete by the November 1st deadline. The form can also be completed on a mobile device with the bar code app using the following link:

LINK TO BE PROVIDED IN THE ANNUAL REPORT PORTAL

Trustees serving on an education corporation that governs more than one school are not required to complete a separate disclosure for each school served 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.

If a trustee is unable to complete the form by the deadline, the education corporation is responsible for listing the transactions and/or providing the information required on the form.

Appendix F: Board of Trustees Membership Table

Required of ALL charter schools

The table is reflective of the information collected through the online portal

Current Board Members					
Trustee Name and Email Address	Position on the Board (e.g., officers or constituent representatives)	Committee Affiliation(s)	Voting Member? (Y/N)	Area of Expertise, and/or Additional Role at School (parent, staff member etc.)	Number of Terms Served and Length of Each (include election date and term expiration)
Total members joining the board in the 2014-2015 school year					
Total members departing the board during the 2014-2015 school year					

Appendix G: Board Minutes

Required of Regents-authorized charter schools only

UPLOAD DOCUMENTATION – No form provided

The minutes provided must be the final version that has received board approval.

Appendix H: Enrollment and Retention Efforts

Required of ALL charter schools

UPLOAD DOCUMENTATION – No form provided

Describe the efforts the charter school has made in 2014-2015 and plans the school has for future action in 2015-2016 to meet or exceed enrollment and retention targets of students with disabilities, English language learners, and students who are eligible for free and reduced priced lunch.

Required of Regents-authorized charter schools only

Regents-authorized charter schools must attach documentation of the school’s efforts (e.g., recruitment materials, programmatic supports) to attract and retain such students. Other schools must provide information in the format specified by their authorizer.

Appendix I: Teacher and Administrator Attrition

Required of ALL charter schools

The following tables reflect formatting in the online portal required for **Board of Regents-authorized charter schools**. Schools should provide, for teachers and administrators only, the full time equivalent (FTE) of staff on June 30, 2014; the FTE for added staff from July 1, 2014 through June 30, 2015; and the FTE for any departed staff from July 1, 2014 through June 30, 2015 using the two tables provided.

The table below is reflective of the information collected through the online portal for changes in teaching staff.

2014-2015 Teacher Attrition		
FTE of Teachers on June 30, 2014	FTE Teachers Added (new or replacement) to Staff 7/1/14 – 6/30/15	FTE Teachers that Departed 7/1/14 – 6/30/15

The table below is reflective of the information collected through the online portal for changes in administrative staff.

2014-2015 Administrative Position Attrition		
FTE Administrative Positions on June 30, 2014	FTE Administrative Positions Added (new or replacement) to Staff 7/1/14 – 6/30/15	FTE Administrators that Departed 7/1/14 – 6/30/15

Appendix J: Uncertified Teaching Staff

Required of Regents, NYCDOE and Buffalo DOE-authorized schools only

The table below is reflective of the information collected through the online portal for compliance with New York State Education Law 2854(3)(a-1) for teaching staff qualifications.¹⁰ Put 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 column applies to a particular teacher, please select one column for the FTE count.

Staff Qualifications (June 30, 2015)						
FTE count of Teachers (June 30, 2015) <i>Note: Columns to the right should sum to this column, and each teacher should be in only <u>one</u> column.</i>	FTE count of uncertified teachers (June 30, 2015)	FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (June 30, 2015)	FTE count of uncertified teachers who are tenured or tenure track college faculty (June 30, 2015)	FTE count of uncertified teachers with two years of Teach for America experience (June 30, 2015)	FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (June 30, 2015)	FTE count of uncertified teachers who do not fit into any of the prior four categories

¹⁰ New York State Education Law 2854 (3) (a-1).

(a-1) The board of trustees of a charter school shall employ and contract with necessary teachers, administrators and other school personnel. Such teachers shall be certified in accordance with the requirements applicable to other public schools; provided, however, that a charter school may employ as teachers (i) uncertified teachers with at least three years of elementary, middle or secondary classroom teaching experience; (ii) tenured or tenure track college faculty; (iii) individuals with two years of satisfactory experience through the Teach for America program; and (iv) individuals who possess exceptional business, professional, artistic, athletic, or military experience, provided, however, that such teachers described in clauses (i), (ii), (iii), and (iv) of this paragraph shall not in total comprise more than thirty per centum of the teaching staff of a charter school, or five teachers, whichever is less. A teacher certified or otherwise approved by the commissioner shall not be included in the numerical limits established by the preceding sentence.

Appendix K: 2014-2015 Organizational Chart

Required of Regents, NYCDOE, and Buffalo-authorized charter schools only

The 2014-2015 Organizational Chart submitted should include position titles and reporting relationships. Employee names do not need to appear on the chart.

UPLOAD DOCUMENTATION – No form provided

Appendix L: Mission and Key Design Elements

Required of Regents, NYCDOE, and Buffalo-authorized charter schools

UPLOAD DOCUMENTATION – No form provided

Provide the school's current mission statement and key design elements.

Template for the "Schedule of Functional Expenses"

This template does not need to be completed and submitted on August 1, 2015. It will be submitted November 1st as part of the audited financial statements. It is being provided to assist schools understand the amounts to use in the two per pupil calculations explained on page 11.

Charter School Name Schedule of Functional Expenses For the Year Ended June 30, 2014

Sample Schedule of Functional Expenses Charter School Name Schedule of Functional Expenses For the Year Ended June 30, 20XX	# of Positions	Program Services			Supporting Services		Total \$
		Regular Education \$	Special Education \$	Other Program \$	Fundraising & Special Events \$	Management & General \$	
Instructional Personnel							
Non-Instructional Personnel							
Total Salaries and Wages (1)							
Payroll Taxes and Employee Benefits							
Retirement Benefits (3)							
Professional Development							
Legal Fees							
Audit Fees							
Management Company Fees (3)							
Professional Fees - Other							
Student and Staff Recruitment							
Curriculum / Classroom Expenses							
Supplies / Materials							
Food Services							
Student Transportation Services							
Travel / Conferences							
Postage, Printing, and Copying							
Insurance							
Information Technology							
Leased Equipment							
Non-capitalized Equipment / Furnishings							
Repairs and Maintenance							
Occupancy and Facility Costs (3)							
Utilities (3)							
Depreciation and Amortization							
Special Events							
Loss on Disposal							
Other (2)							
Total Expenses		\$	\$	\$	\$	\$	\$

Annotations:

- 1) Can list as a total if detail is not available
- 2) Other may include: bad debt expense, internet service, other unlisted outside service fees, and any expenses not captured in above cells.
- 3) The template above has four additional lines not provided in the 2014-2015 Audit Guide. ¹¹
We anticipate that the updated 2015-16 Audit Guide will include these additional lines.

¹¹ <http://www.p12.nysed.gov/psc/AuditGuide.html>