



I. SCHOOL INFORMATION AND COVER PAGE (To be Completed By All Charter Schools)

Created: 07/07/2015

Last updated: 07/31/2015

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

Page 1

1. SCHOOL NAME AND AUTHORIZER

(Select name from the drop down menu)

BROOKLYN SCHOLARS CS (NYC CHANCELLOR) 331900860958

2. CHARTER AUTHORIZER

(For technical reasons, please re-select authorizer name from the drop down menu).

NYCDOE-Authorized Charter School

3. DISTRICT / CSD OF LOCATION

NYC CSD 19

4. SCHOOL INFORMATION

	PRIMARY ADDRESS	PHONE NUMBER	FAX NUMBER	EMAIL ADDRESS
	2635 Linden Blvd., Brooklyn, NY 11208	[REDACTED]		[REDACTED]

4a. PHONE CONTACT NUMBER FOR AFTER HOURS EMERGENCIES

Contact Name	Desiree Kirton
Title	Principal
Emergency Phone Number (###-###-####)	[REDACTED]

5. SCHOOL WEB ADDRESS (URL)

brooklynscholarscharterschool.org

6. DATE OF INITIAL CHARTER

2008-10-01 00:00:00

7. DATE FIRST OPENED FOR INSTRUCTION

2009-09-01 00:00:00

8. FINAL VERIFIED BEDS ENROLLMENT FOR THE 2014-15 School Year as reported to Department's Office of Information and Reporting Services (via the NYC DOE for charter schools in NYC) in August.

627

9. GRADES SERVED IN SCHOOL YEAR 2014-15

Check all that apply

Grades Served	K, 1, 2, 3, 4, 5, 6, 7, 8
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10. DOES THE SCHOOL CONTRACT WITH A CHARTER OR EDUCATIONAL MANAGEMENT ORGANIZATION?

	Yes/No	Name of CMO/EMO
	Yes	National Heritage Academies (NHA)

10a. Please provide the name and contact information for each of the following individuals who are management level personnel associated with the CMO.

	Name	Work Phone	Alternate Phone	Email Address	Contact this individual also in emergencies
CEO (e.g., network superintendent)	Chip Hurlburt	[REDACTED]		[REDACTED]	No
CFO (e.g., network CFO)	Steve Conley	[REDACTED]		[REDACTED]	No
Compliance Contact	Jason Starr	[REDACTED]		[REDACTED]	No
Complaint Contact	Jason Starr	[REDACTED]		[REDACTED]	No

Page 2

11. FACILITIES

Will the School maintain or operate multiple sites?

	No, just one site.
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12. SCHOOL SITES

Please list the sites where the school will operate in 2015-16.

	Physical Address	Phone Number	District/CSD	Grades Served at Site	School at Full Capacity at Site	Facilities Agreement
Site 1 (same as primary site)	2635 Linden Blvd., Brooklyn, NY 11208	[REDACTED]	CSD 19	K-8	Yes	Rent/Lease
Site 2						
Site 3						

12a. Please provide the contact information for Site 1 (same as the primary site).

	Name	Work Phone	Alternate Phone	Email Address
School Leader	Desiree Kirton	[REDACTED]		[REDACTED]
Operational Leader				
Compliance Contact				
Complaint Contact				

13. Are the School sites co-located?

No

Page 3

14. Were there any revisions to the school's charter during the 2014-2015 school year? (Please include both those that required authorizer approval and those that did not require authorizer approval).

Yes

14a. Summary of Charter Revisions

	Category (Select Best Description)	Specific Revision (150 word limit)	Date Approved by BOT (if applicable)	Date Approved by Authorizer (if applicable)
1	Other	The Board of Brooklyn Scholars Charter School requested a non-material charter revision to better align with New York State testing to amend the charter to replace the winter NWEA tests with a common core assessment instrument.	9-16-2014	

2	Other	The Board of Brooklyn Scholars Charter School requested a non-material charter revision to amend the charter to change curricular tools that will better align with the New York State assessments.	6-30-2015	3-26-2015
3				
4				
5				

15. Name and Position of Individual(s) Who Completed the 2014-15 Annual Report.

Joey Dreitzler, Board Relations Coordinator

16. Our signatures 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. Check **YES if you agree and use the mouse on your PC or the stylist on your mobile device to sign your name).**

Responses Selected:

Yes

Signature, Head of Charter School



Signature, President of the Board of Trustees

A handwritten signature in black ink on a light gray background. The signature consists of the word "Brita" written in a cursive, slightly stylized font. The letter 'B' is large and loops around the 'r'. The 'i' has a small dot above it. The 't' has a long vertical stroke that extends upwards. The 'a' is written with a simple, rounded shape.

Thank you.



Appendix A: Link to the New York State School Report Card

Last updated: 07/16/2015

Page 1

Charter School Name:

1. NEW YORK STATE REPORT CARD

Provide a direct URL or web link to the most recent New York State School Report Card for the charter school (See <https://reportcards.nysed.gov/>).

(Charter schools completing year one will not yet have a School Report Card or link to one. Please type "URL is not available" in the space provided).

<http://data.nysed.gov/reportcard.php?year=2014&instid=800000064237>



Appendix A: Progress Toward Goals

Created: 07/21/2015

Last updated: 10/30/2015

Page 1

Charter School Name:

1. NEW YORK STATE REPORT CARD

Provide a direct URL or web link to the most recent New York State School Report Card for the charter school (See <https://reportcards.nysed.gov/>) which captures school-level enrollment and demographic information, staff qualifications, electronic student records, and attendance rates, as prescribed by New York State statute (8 NYCRR 119.3).

(Charter schools completing year one will not yet have a School Report Card or link to one. Please type "URL is not available" in the space provided).

<http://data.nysed.gov/reportcard.php?year=2014&instid=800000064237>

2. APPENDIX A: PROGRESS TOWARD CHARTER GOALS

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.

2a. ACADEMIC STUDENT PERFORMANCE GOALS

2014-15 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	2014-2015 Progress Toward Attainment of Goal - Met, Partially Met, or Not Met	If Not Met, Describe Efforts School Will Take
			ELA: Not Met. Math: Not Met. Science: Met. In 2014-15, Brooklyn Scholars did not meet its	We have the systems and personnel needed to accelerate academic achievement and a specific plan to meet all of our goals. We are implementing the following strategic improvements to ensure that we meet the needs of all our students: <ul style="list-style-type: none"> • Strategic committees. Teachers and leadership formed committees solely focused on targeting our identified areas for improvement. These committees meet on a

<p>Academic Goal 1</p>	<p>Goal 1: 75% of 3-8 graders enrolled for two or more consecutive years will perform at or above Level 3 on New York State ELA, Mathematics, and Science examinations.</p>	<p>NYS Testing Program</p>	<p>goal in English Language Arts, with 21% of students enrolled for 2 or more years scoring at or above Level 3. However with the shift to the new Common Core, test scores dropped significantly statewide, making this a very difficult target to meet.</p> <p>Subject Grade # Tested % > Level 3 ELA 3 70 39% ELA 4 71 18% ELA 5 64 19% ELA 6 71 14% ELA 7 46 15% ELA 8 23 13% ELA Total 345 21%</p> <p>Brooklyn Scholars did not meet this goal in math, with 35% of students enrolled for 2 or more years scoring at or above Level 3. However with the shift to the new Common Core, test scores dropped significantly statewide, making this a very difficult target to meet.</p> <p>Subject Grade # Tested % > Level 3 Math 3 70 51% Math 4 71 30% Math 5 64 42% Math 6 71 30% Math 7 46 24% Math 8 23 17% Math Total 345 35%</p> <p>Brooklyn Scholars met the goal in science with 76% of students enrolled in at least their 2nd year scoring at or above Level 3 in 2014-15.</p> <p>Subject Grade # Tested % Passing Science 4 69 88% Science 8 23 39% Science Total 92 76%</p>	<p>monthly basis to discuss goals, progress towards meeting these goals, and additional improvement efforts. The chairperson from each committee then meets with school leadership to report on progress towards meeting goals and discuss additional strategies for meeting committee goals.</p> <ul style="list-style-type: none"> o School Improvement – The School Improvement Committee conducts an analysis of student data and determines what action is needed in order to improve student learning. o Curriculum and Instruction – The Curriculum and Instruction Committee determines instructional strategies and best practices to improve classroom instruction. o Instruction and Intervention – The Instruction and Intervention Committee discuss the performance of at risk students and provides strategies to assist teachers in addressing these students' needs in the classroom. <ul style="list-style-type: none"> • New curricular tools. We have acquired new curricular tools to better support the state's Common Core standards in English Language Arts and math. • Workshop and flexible groupings. Teachers are differentiating instruction to meet students' individual learning needs by conducting regular workshop sessions and embracing flexible grouping. • Professional development. We are providing teachers with ongoing, job-embedded professional development so they have the training and support these strategies require. A key feature of this support is weekly classroom observations and feedback between school leaders and teachers.
				<p>We have the systems and personnel needed to accelerate academic</p>

Academic Goal 2

Goal 2:
For years 2-5, grade-level cohorts of the same students will reduce by 1/4 the gap between the % at or above Level 3 on the previous year's State ELA and Math exam and 75% at or above Level 3 on the current year's State ELA and Math exam. If the percentage of students scoring above proficiency in a grade level cohort exceeded 75% on the previous year's ELA or Math exam, the school will demonstrate growth in the current year.

NYS Testing Program

Not Met.

Brooklyn Scholars did not meet this measure in English Language Arts or math.

Percent of Students Scoring at or above Level 3 in English Language Arts 2014-15 Grade 2013-14 Target 2014-15 Met?
4 19% 47% 18% Not Met
5 16% 46% 19% Not Met
6 3% 39% 13% Not Met
7 16% 46% 16% Not Met
8 9% 42% 13% Not Met
Total 13% 44% 16% Not Met

Students Scoring at or above Level 3 in math 2014-15 Grade 2013-14 Target 2014-15 Met?
4 34% 55% 30% Not Met
5 27% 51% 42% Not Met
6 27% 51% 30% Not Met
7 43% 59% 25% Not Met
8 17% 46% 17% Not Met
Total 30% 52% 31% Not Met

achievement and a specific plan to meet all of our goals. We are implementing the following strategic improvements to ensure that we meet the needs of all our students:

- Strategic committees. Teachers and leadership formed committees solely focused on targeting our identified areas for improvement. These committees meet on a monthly basis to discuss goals, progress towards meeting these goals, and additional improvement efforts. The chairperson from each committee then meets with school leadership to report on progress towards meeting goals and discuss additional strategies for meeting committee goals.
- o School Improvement – The School Improvement Committee conducts an analysis of student data and determines what action is needed in order to improve student learning.
- o Curriculum and Instruction – The Curriculum and Instruction Committee determines instructional strategies and best practices to improve classroom instruction.
- o Instruction and Intervention – The Instruction and Intervention Committee discuss the performance of at risk students and provides strategies to assist teachers in addressing these students' needs in the classroom.
- New curricular tools. We have acquired new curricular tools to better support the state's Common Core standards in English Language Arts and math.
- Workshop and flexible groupings. Teachers are differentiating instruction to meet students' individual learning needs by conducting regular workshop sessions and embracing flexible grouping.
- Professional development. We are providing teachers with

				ongoing, job-embedded professional development so they have the training and support these strategies require. A key feature of this support is weekly classroom observations and feedback between school leaders and teachers.
Academic Goal 3	<p>Goal 3: The percent of Brooklyn Scholars Charter School students performing at or above Level 3 on the State ELA and Math exams in each tested grade will, in the majority of grades, exceed the average performance of students tested in the same grades of the Community School District in which the school is located.</p>	NYS Testing Program	<p>Math: Met. Reading: Met.</p> <p>Brooklyn Scholars met this measure in math and ELA. Brooklyn Scholars outperformed CSD #19 in 4 of the 6 subject and grade level combinations in ELA, and outperformed the district in the aggregate. In math Brooklyn Scholars outperformed CSD #19 in all 6 grade and subject level combinations, and in the aggregate by 16 percentage points.</p> <p>Percent of Students Scoring at or above Level 3 in English Language Arts Grade Scholars CSD #19 Difference</p> <p>3 39% 17% 22% 4 21% 17% 4% 5 18% 18% 0% 6 13% 14% -1% 7 19% 12% 7% 8 12% 18% -6% Total 21% 16% 5%</p> <p>Percent of Students Scoring at or above Level 3 in math Grade Scholars CSD #19 Difference</p> <p>3 51% 22% 29% 4 29% 21% 8% 5 41% 27% 14% 6 28% 14% 14% 7 23% 13% 10% 8 16% 9% 7% Total 34% 18% 16%</p>	N/A

Academic Goal 4	<p>Goal 4: Each year, more than 50% of students in grades 1-2 who have been enrolled at Brooklyn Scholars Charter School on BEDS day for at least two consecutive years will perform at or above the 50th percentile nationally on the Spring administration of the NWEA reading and mathematics assessment.</p>	<p>Northwest Evaluation Association (NWEA) Measures of Academic Progress (MAP)</p>	<p>Reading: Met. Math: Met.</p> <p>Brooklyn Scholars met this measure. With 71% of students scoring at or above the 50th percentile nationally on the spring administration of the NWEA math assessment, the school was 21 percentage points above its goal.</p> <p>Percent of Students Scoring above the 50th Percentile Nationally on the NWEA Primary Grades Assessment Subject Math Reading Above 74% 67% Below 26% 33% # Students 144 144</p>	N/A
Academic Goal 5	<p>Goal 5: From years 2-5, Brooklyn Scholars Charter School will receive a 'B' or higher on the Student Progress section of the NYCDOE Progress Report.</p>	<p>NYCDOE Progress Report</p>	<p>Reading: Met Math: Met</p> <p>N/A – The DOE Progress Report no longer has letter grades.</p>	N/A
Academic Goal 6	<p>Goal 6: Each year, the school will administer a nationally-normed standardized assessment in grades K-8. In the spring of each year, the school will score at or above the 50th percentile in the majority of grades and subjects of public schools nationally as measured by beginning to end of year growth in grades 2-8.</p>	<p>NWEA MAP</p>	<p>Met.</p>	N/A
Academic Goal 7	<p>Goal 7: Throughout the course of the school's next charter term, it will earn a score of B or better in "Performance" section of the citywide Progress Report.</p>	<p>NYCDOE Progress Report</p>	<p>TBD.</p>	N/A
Academic Goal 8				

2a1. Do have more academic goals to add?

No

2a2. Do have more academic goals to add?

No

2b. ORGANIZATIONAL GOALS

2014-15 Progress Toward Attainment of Organizational Goals

	Organizational Goal	Measure Used to Evaluate Progress	2014-15 Progress Toward Attainment	If Not Met, Describe Efforts School Will Take
Org Goal 1	The School will have a daily student attendance rate of at least 95 percent.	Daily attendance percentages.	Met. The school achieved a daily attendance average of 95.3 percent.	N/A
Org Goal 2	95 percent of all students enrolled during the course of a year will return the following September.	Re-enrollment count	Not Met. The school did not have 95 percent of all students return in 2015.	To increase student re-enrollment, initiatives have been implemented to increase student engagement and a committee has been created to focus on school climate and culture for parents, staff, and students.
Org Goal 3	The school will comply with all applicable laws, rules, regulations and contract terms, including, but not limited to, New York State Charter Schools Act, the New York Freedom of Information Law, the New York Open Meetings Law, the federal IDEA, and federal FERPA.	The Board monitors compliance on a regular basis with the assistance of Board counsel, our management partner, and the authorizer.	Met. The school has complied with all applicable laws, rules, and regulations.	N/A
Org Goal 4	Per the 2010 amendment to the Charter Schools Act, the school shall demonstrate good faith efforts to attract, retain, and meet or exceeded enrollment and retention targets as prescribed by the Board of Regents through the State Education of students with disabilities, English language learners, and students who are eligible applicants for the free and reduced price lunch program.	Enrollment and retention count of students with disabilities, English language learners and students who are eligible applicants for the free and reduced lunch program.	Met. The school has demonstrated a good faith effort to attract, retain, and meet or exceed enrollment and retention targets.	N/A

Org Goal 5	Each year, the school's Board of Trustees will assess the performance of its education management partner. The review will be used to identify the management partner's successes and opportunities to improve its future performance, as well as ensure the Board and management partner's relationship is effectively serving the school.	Annual Board evaluation of its education management partner	Met. In spring of 2015, the Board conducted its annual evaluation of its education management partner.	N/A
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2b.1 Do you have more organizational goals to add?

Yes

2014-15 Progress Toward Attainment of Organizational Goals

	Organizational Goal	Measure Used to Evaluate Progress	2014-2015 Progress Toward Attainment	If Not Met, Describe Efforts School Will Take
Org Goal 6	Each year the school's Board of Trustees will maintain a relationship with independent legal counsel that reviews relevant policies, documents, and incidents and makes recommendations as needed, and in proportion to the legal expertise on the board of trustees, if any.	Retainer for independent legal counsel.	Met. The Board has retained independent legal counsel.	N/A
Org Goal 7	Parent Satisfaction - Each year, parents will express satisfaction with the school's program, based on the NYCDOE Learning Environment Survey in which the school will receive scores of 7.5 or higher in each of the four survey domains: Academic Expectations, Communication, Engagement, and Safety and Respect. The school will only have met this goal if 50 percent or more parents participate in the survey.	New York City Learning Environment Survey	N/A NYCDOE no longer measures satisfaction in this manner.	N/A

Org Goal 8	Staff satisfaction and retention - Each year, teachers will express satisfaction with school leadership and professional development opportunities as determined by the teacher section of the NYCDOE Learning Environment Survey in which the school will receive scores of 7.5 or higher in each of the four survey domains: Academic Expectations, Communication, Engagement, and Safety and Respect. The school will only have met this goal if 50 percent or more teachers participate in the survey.	New York City Learning Environment Survey	N/A NYCDOE no longer measures satisfaction in this manner.	N/A
Org Goal 9	For schools serving grades 5 and higher, each year, students will express satisfaction with the school as determined by the teacher section of the NYCDOE Learning Environment Survey in which the school will receive scores of 7.5 or higher in each of the four survey domains: Academic Expectations, Communication, Engagement, and Safety and Respect. The school will only have met this goal if 50percent or more of students enrolled participate in the survey.	New York City Learning Environment Survey	N/A NYCDOE no longer measures satisfaction in this manner.	N/A
Org Goal 10				
Org Goal 11				
Org Goal 12				
Org Goal 13				
Org Goal 14				
Org Goal 15				

2c. FINANCIAL GOALS

2014-15 Progress Toward Attainment of Financial Goals

Financial Goals	Measure Used to Evaluate Progress	2014-2015 Progress Toward Attainment	If Not Met, Describe Efforts School Will Take
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Financial Goal 1	Student enrollment will be within 15 percent of full enrollment	Total enrollment on BEDS day compared to total capacity enrollment.	Met. Brooklyn Scholars was 100 percent enrolled on count day.	N/A
Financial Goal 2	The School will undergo an independent fiscal audit that will result in an unqualified opinion and no major findings upon complete of the School's first year of operation and thereafter.	Completion of an independent audit with an unqualified opinion.	Met. The School conducted an independent fiscal audit that resulted in an unqualified opinion and no major findings upon completion.	N/A
Financial Goal 3	The School will operate on a balanced budget and maintain a stable cash flow.	The Board will approve a revised, balanced budget at its annual meeting.	Met. The Board approved a balanced, Amended Budget at the 2014-15 annual meeting.	N/A
Financial Goal 4				
Financial Goal 5				



Appendix B: Total Expenditures and Administrative Expenditures per Child

Last updated: 07/23/2015

Page 1

Charter School Name:

B. Financial Information

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):

1. Total Expenditures Per Child

To calculate '**Total Expenditures per Child**' take total expenditures (from the unaudited 2014-15 Schedule of Functional Expenses) and divide by the year end per pupil count. (Integers Only. No dollar signs or commas).

Line 1: Total Expenditures	9478741
Line 2: Year End Per Pupil Count	627
Line 3: Divide Line 1 by Line 2	15117

2. Administrative Expenditures per Child

To calculate '**Administrative Expenditures per Child**' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the unaudited 2014-15 Schedule of Functional Expenses) and divide by the year end 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, or a 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.

Please note the following:

- Do not include the FTE of personnel dedicated to administration of the instructional programs.
- Do not include Employee Benefit costs or expenditures in the above calculations.
- A template for the Schedule of Functional Expenses is provided on page 20 of the 2014-15 Annual Report Guidelines to assist schools identify the categories of expenses needed to compute the two per pupil calculations. This template does not need to be completed or 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. (See the 2014-15 Annual Report Guidelines in "Resources" area of your portal task page).

To calculate '**Administrative Expenditures per Child**' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2014-15 Schedule of Functional Expenses) and divide by the year end per pupil count. (Integers Only. No dollar signs or commas).

Line 1: Relevant Personnel Services Cost (Row)	580620
Line 2: Management and General Cost (Column)	2192039
Line 3: Sum of Line 1 and Line 2	2772659
Line 4: Year End Per Pupil Count	627
Line 5: Divide Line 3 by the Year End Per Pupil Count	4422

Thank you.

October 19, 2015

To the Board of Directors
Brooklyn Scholars Charter School

We have audited the financial statements of Brooklyn Scholars Charter School (the "School") as of and for the year ended June 30, 2015 and have issued our report thereon dated October 19, 2015. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated March 26, 2015, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities. Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement.

As part of our audit, we considered the internal control of Brooklyn Scholars Charter School. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

Our audit of Brooklyn Scholars Charter School's financial statements has also been conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. Under *Government Auditing Standards*, we are obligated to communicate certain matters that come to our attention related to our audit to those responsible for the governance of Brooklyn Scholars Charter School, including compliance with certain provisions of laws, regulations, contracts, grant agreements, certain instances of error or fraud, illegal acts applicable to government agencies, and significant deficiencies in internal control that we identify during our audit. Toward this end, we issued a separate letter dated October 19, 2015 regarding our consideration of Brooklyn Scholars 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.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our letter about planning matters dated May 27, 2015.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by Brooklyn Scholars Charter School are described in Note 2 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during fiscal year 2015.

We noted no transactions entered into by the School during the year for which there is a lack of authoritative guidance or consensus.

We noted no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

There were no significant balances, amounts, or disclosures in the financial statements based on sensitive management estimates.

The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Disagreements with Management

For the purpose of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report.

We are pleased to report that no such disagreements arose during the course of our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.

The attached schedule summarizes uncorrected misstatements of the financial statements which were requested to be recorded. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Significant Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the School, and business plans and strategies that may affect the risks of material misstatement with management each year prior to retention as the School's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition of our retention.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 19, 2015.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the School's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

This information is intended solely for the use of the board of directors and management of Brooklyn Scholars Charter School and is not intended to be and should not be used by anyone other than these specified parties.

We welcome any questions you may have regarding the following communications and we would be willing to discuss any of these or other questions that you might have at your convenience.

Very truly yours,

Plante & Moran, PLLC



Michael A. Lamfers, CPA
Partner



Michelle M. Goss, CPA
Partner

Client: **Brooklyn Scholars Charter School**
Y/E: **June 30, 2015**

SUMMARY OF UNRECORDED POSSIBLE ADJUSTMENTS

The pretax effect of misstatements and classification errors identified would be to increase (decrease) the reported amounts in the financial statement categories identified below:

Ref. #	Description of Misstatement	Current Assets	Long-term Assets	Current Liabilities	Long-term Liabilities	Equity	Revenue	Expenses	Net Income Statement Impact
FACTUAL MISSTATEMENTS:									
A1	Adjustment to correct an understatement of state aid revenue	\$ 4,166					\$ 4,166		\$ 4,166
A2	Result of understatement of state aid revenue as described above, the contracted service fee expense and corresponding liability are also understated			\$ 4,166				\$ 4,166	(4,166)
JUDGMENTAL ADJUSTMENTS:									
B1	None								
B2									
PROJECTED ADJUSTMENTS:									
C1	None								
C2									
	Combined effect	4,166	-	4,166	-	-	4,166	4,166	0
	Less: Effect of adjustments for which auditor's report is qualified	-	-	-	-	-	-	-	-
	Total	\$ 4,166	\$ -	\$ 4,166	\$ -	\$ -	\$ 4,166	\$ 4,166	\$ 0
PASSED DISCLOSURES:									
D1	None								
D2									

BROOKLYN SCHOLARS CHARTER SCHOOL



Financial Statements, Additional Information,
and Federal Awards Supplemental Information
as of and for the Year Ended June 30, 2015,
and Independent Auditor's Reports

BROOKLYN SCHOLARS CHARTER SCHOOL

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1–2
FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2015:	
Statement of Financial Position	3
Statement of Activities and Change in Net Assets	4
Statement of Cash Flows	5
Notes to Financial Statements	6–8
ADDITIONAL INFORMATION —	9
Schedule of Functional Expenses	10
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	11–12
SUPPLEMENTAL INFORMATION —	13
REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE	14–16
Schedule of Expenditures of Federal Awards	17
Notes to Schedule of Expenditure of Federal Awards	18
Schedule of Findings and Questioned Costs	19
Summary Schedule of Prior Audit Findings	20

Independent Auditor's Report

To the Board of Directors
Brooklyn Scholars Charter School

Report on the Financial Statements

We have audited the accompanying financial statements of Brooklyn Scholars Charter School (the "School"), which comprise the statement of financial position as of June 30, 2015 and the related statements of activities and changes in net assets and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Brooklyn Scholars Charter School as of June 30, 2015 and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

To the Board of Directors
Brooklyn Scholars Charter School

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Brooklyn Scholars Charter School's financial statements. The schedule of expenditures of federal awards, as identified in the table of contents, and supplemental schedule of functional expenses, as identified in the table of contents, are presented for the purpose of additional analysis and are not a required part of the financial statements.

The schedule of expenditures of federal awards 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. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

The supplemental schedule of functional expenses has not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 19, 2015 on our consideration of Brooklyn Scholars 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 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 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 Brooklyn Scholars Charter School's internal control over financial reporting and compliance.

Plante & Moran, PLLC

October 19, 2015

BROOKLYN SCHOLARS CHARTER SCHOOL

STATEMENT OF FINANCIAL POSITION JUNE 30, 2015

ASSETS

CURRENT ASSETS:

Cash	\$	95,140
Due from governmental revenue sources		<u>182,147</u>

TOTAL	\$	<u><u>277,287</u></u>
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LIABILITIES AND NET ASSETS

LIABILITIES:

Deferred revenue	\$	3,848
Contracted service fee payable		<u>253,421</u>

Total liabilities		257,269
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NET ASSETS:

Unrestricted and undesignated		<u>20,018</u>
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TOTAL	\$	<u><u>277,287</u></u>
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See notes to financial statements.

BROOKLYN SCHOLARS CHARTER SCHOOL

STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS YEAR ENDED JUNE 30, 2015

REVENUES, GAINS AND OTHER SUPPORT:	
State aid	\$ 8,580,304
Other state sources	158,796
Federal sources	660,464
Private sources	<u>73,876</u>
Total revenues, gains and other support	9,473,440
EXPENSES — Contracted service fee	<u>9,478,742</u>
CHANGE IN UNRESTRICTED NET ASSETS	(5,302)
NET ASSETS:	
Beginning of year	<u>25,320</u>
End of year	<u>\$ 20,018</u>

See notes to financial statements.

BROOKLYN SCHOLARS CHARTER SCHOOL

STATEMENT OF CASH FLOW YEAR ENDED JUNE 30, 2015

CASH FLOWS USED IN OPERATING ACTIVITIES:	
State aid	\$ 8,587,877
Other state sources	176,906
Federal sources	640,842
Private sources	74,313
Payments for services rendered	<u>(9,485,126)</u>
Net cash used in operating activities	<u>(5,188)</u>
NET DECREASE IN CASH	(5,188)
CASH — Beginning of year	<u>100,328</u>
CASH — End of year	<u><u>\$ 95,140</u></u>
RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH USED IN OPERATING ACTIVITIES:	
Change in net assets	\$ (5,302)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:	
Change in due from governmental revenue sources	6,357
Change in deferred revenue	141
Change in contracted service fee payable	<u>(6,384)</u>
NET CASH USED IN OPERATING ACTIVITIES	<u><u>\$ (5,188)</u></u>

See notes to financial statements.

BROOKLYN SCHOLARS CHARTER SCHOOL

NOTES TO THE FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2015

1. NATURE OF OPERATIONS

Brooklyn Scholars Charter School (the "School") is a public charter school as defined by Article 56 of the New York State Education Law which provides education based on rigorous teaching methods, parental involvement, student responsibility, and basic moral values. The School operates under a charter approved by the New York City Department of Education, which is responsible for oversight of the School's operations. The charter expires June 30, 2016 and is subject to renewal. Management believes the charter will be renewed in the ordinary course of business and intends to fully pursue reauthorization. The School provides education, at no cost to the parent, to students in kindergarten through the eighth grade. Enrollment is open to all appropriately aged children without regard to gender, ethnic background, disability, and/or religious affiliation. The School is exempt from federal income tax under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(3).

The School's primary source of revenue is provided by the State of New York and consists of an amount per student multiplied by weighted average student counts. The state revenue is recognized ratably over the school year and was funded through payments from July 2014 through May 2015 for the year ended June 30, 2015.

The Board of Trustees of the School has entered into a management agreement (the "agreement") with National Heritage Academies, Inc. (NHA) which requires NHA to provide administration, strategic planning and all labor, materials, equipment, and supervision necessary for the provision of educational services to students. As part of the consideration received under the agreement, NHA also provides the facility in which the School operates. The agreement will continue until termination or expiration of the charter, unless at least 90 days written notice of intent to terminate or renegotiate is given by either the School or NHA.

Under the terms of the agreement, NHA receives as remuneration for its services an amount equal to the total revenue received by the School from all revenue sources and NHA pays the Board of Directors an amount equal to the lesser of two percent of state per pupil aid or \$35,000. These funds are property of the School and may be used by the School at the discretion of the board.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting — The financial statements have been prepared in accordance with Section 2851 of the Education Law of the State of New York which requires such statements to be prepared on the accrual basis of accounting in accordance with generally accepted accounting principles accepted in the United States of America for not-for-profit organizations.

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

Cash — Cash as of June 30, 2015 represents bank deposits which are covered by federal depository insurance.

Deferred Revenue — Deferred revenue as of June 30, 2015 consists of funds received for services which have not yet been performed.

Contracted Service Fee Payable — Contracted service fee payable represents a timing difference between funds received from governmental sources and amounts payable to NHA in accordance with the services agreement.

The Financial Statements — The financial statements are presented as follows:

Net assets and changes therein are classified and reported as follows:

- *Unrestricted Net Assets* — Net assets which are not subject to donor imposed or governmental stipulations.

Revenues and contributions are reported as follows:

- Revenues, gains and other support are reported as increases in unrestricted net assets unless use of the related assets is limited by donor-imposed or governmental restrictions. Expenses are reported as decreases in unrestricted net assets. Other assets or liabilities are reported as increases or decreases in unrestricted net assets unless their use is restricted by explicit donor stipulation or governmental restriction. Expiration of temporary restrictions on net assets (i.e., the donor-stipulated purposes has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets.
- Revenue is recorded when earned, regardless of the timing of related cash flows. Grants are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Income Taxes — The School operates as a nonprofit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The School has received notification from the Internal Revenue Service (IRS) that they are considered exempt from Federal income tax under Section 501(c)(3) of the internal revenue code.

The School has evaluated its position regarding the accounting for uncertain income tax positions and does not believe that it has any material uncertain tax positions. The School recognizes the effect of income tax positions only if the positions are more likely than not of being sustained. Recognized income tax positions are recorded at the largest amount that is greater than 50% likely of being realized upon settlement with a taxing authority that has full knowledge of all relevant information. The determination of whether or not a tax position has met the more-likely-than-not recognition threshold considers the facts, circumstances and other information available at the reporting date and is subject to management's judgment. Changes in the recognition or measurement are reflected in the period in which the change in judgment occurs. The School is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. Management believes it is no longer subject to income tax examinations prior to June 30, 2012.

3. RISK MANAGEMENT

The School is exposed to various risks of loss related to general liability. Commercial insurance policies to cover certain risks of loss have been obtained. There have been no significant reductions in insurance coverage during fiscal year 2015, and claims did not exceed coverage less retained risk deductible amounts in the past fiscal year.

4. CONTINGENCIES

The School has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as not being appropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds will be immaterial. No provision has been made in the accompanying financial statements for the refund of grant monies.

5. OPERATING LEASE

The School has entered into a sublease agreement with NHA for a facility to house the School. The lease term is from July 1, 2014 through June 30, 2015. Annual rental payments required by the lease are \$2,130,000 payable in twelve monthly payments of \$177,500. This lease is automatically renewed on a year-to-year basis unless a notice of non-renewal is provided by either the Academy or NHA.

The School subsequently renewed the sublease with NHA for the period of July 1, 2015 through June 30, 2016, at the same rental rate.

6. FUNCTIONAL EXPENSES

The School provides a comprehensive education programs to enrolled students. Expenses incurred for these programs and other expenses are as follows:

Program services:	
Regular education	\$ 7,018,304
Special education	268,889
Supporting services — management and general	<u>2,191,549</u>
 Total Expenses	 <u>\$ 9,478,742</u>

7. SUBSEQUENT EVENTS

Events or transactions for the year ended June 30, 2015 have been evaluated through October 19, 2015, the date the financial statements were available to be issued. The financial statements and the notes thereto do not reflect events or transactions after this date.

* * * * *

ADDITIONAL INFORMATION

BROOKLYN SCHOLARS CHARTER SCHOOL

**SCHEDULE OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2015**

	No. of Positions	2015							Total
		Program Services				Supporting Services			
		Regular Education	Special Education	Other Education	Total	Fund- raising	Management and General	Total	
Personnel Services Costs		\$	\$	\$	\$	\$	\$	\$	\$
Administrative Staff Personnel	-	580,620	-	-	580,620	-	-	-	580,620
Instructional Personnel	-	1,866,560	147,398	-	2,013,958	-	-	-	2,013,958
Non-Instructional Personnel	-	68,394	-	-	68,394	-	-	-	68,394
Total Salaries and Staff	-	2,515,574	147,398	-	2,662,972	-	-	-	2,662,972
Fringe Benefits & Payroll Taxes		681,615	35,206	-	716,821	-	-	-	716,821
Retirement		41,518	2,342	-	43,860	-	-	-	43,860
Management Company Fees		-	-	-	-	-	-	-	-
Legal Service		28,981	-	-	28,981	-	-	-	28,981
Accounting / Audit Services		10,404	-	-	10,404	-	242,751	242,751	253,155
Other Purchased / Professional / Consulting Services		4,057	75,350	-	79,407	-	615,785	615,785	695,192
Building and Land Rent / Lease		2,222,460	-	-	2,222,460	-	-	-	2,222,460
Repairs & Maintenance		151,540	-	-	151,540	-	25,984	25,984	177,524
Insurance		32,763	-	-	32,763	-	-	-	32,763
Utilities		246,839	-	-	246,839	-	-	-	246,839
Supplies / Materials		311,830	4,921	-	316,751	-	-	-	316,751
Equipment / Furnishings		134,875	-	-	134,875	-	-	-	134,875
Staff Development		74,049	3,672	-	77,721	-	10,701	10,701	88,422
Marketing / Recruitment		3,898	-	-	3,898	-	156,195	156,195	160,093
Technology		41,519	-	-	41,519	-	267,741	267,741	309,260
Food Service		410,984	-	-	410,984	-	-	-	410,984
Student Services		31,457	-	-	31,457	-	94,709	94,709	126,166
Office Expense		29,319	-	-	29,319	-	35,992	35,992	65,311
Depreciation		-	-	-	-	-	-	-	-
OTHER		44,622	-	-	44,622	-	741,691	741,691	786,313
Total Expenses		\$7,018,304	\$268,889	\$ -	\$7,287,193	\$ -	\$ 2,191,549	\$2,191,549	\$9,478,742

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 Auditor's Report

To Management and the Board of Directors
Brooklyn Scholars 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 Brooklyn Scholars Charter School, which comprise the statement of financial position as of June 30, 2015, and the related statements of activities and changes in net assets and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 19, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Brooklyn Scholars Charter School's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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 School's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

To Management and the Board of Directors
Brooklyn Scholars Charter School

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Brooklyn Scholars Charter 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School'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 School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Plante & Moran, PLLC

October 19, 2015

SUPPLEMENTAL INFORMATION

Report on Compliance for the Major Federal Program;
Report on Internal Control Over Compliance

Independent Auditor's Report

To the Board of Directors
Brooklyn Scholars Charter School

Report on Compliance for the Major Federal Program

We have audited Brooklyn Scholars Charter School's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on its major federal program for the year ended June 30, 2015. Brooklyn Scholars Charter School's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal program.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for Brooklyn Scholars Charter School's major federal programs based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Brooklyn Scholars Charter School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

To the Board of Directors
Brooklyn Scholars Charter School

Opinion on the Major Federal Program

In our opinion, Brooklyn Scholars Charter School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2015.

Report on Internal Control Over Compliance

Management of Brooklyn Scholars Charter School is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Brooklyn Scholars Charter School's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

To the Board of Directors
Brooklyn Scholars Charter School

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Plante & Morse, PLLC

October 19, 2015

BROOKLYN SCHOLARS CHARTER SCHOOL

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2015**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	State/Pass- through Grantor's Number	Expenditures
Child Nutrition Cluster			
U.S. Department of Agriculture—			
Passed through New York State Education Department:			
National School Breakfast Program	10.553		\$ 121,141
National School Lunch Program	10.555		<u>236,293</u>
Total U.S. Department of Agriculture			357,434
U.S. Department of Education:			
Passed through New York State Education Department:			
Title I, Grants to Local Educational Agencies	84.010	0021144590 0021154590	10,010 <u>235,752</u>
Total Title I, Grants to Local Education Agencies			245,762
Title II, Improving Teacher Quality	84.367	0147144590 0147154590	10,313 <u>9,189</u>
Total Title II, Improving Teacher Quality			19,502
Race to the Top	84.395	5500134590	5,242
Passed through New York City Department of Education—			
IDEA Cluster - IDEA, Part B	84.027	2015	<u>32,524</u>
Total U.S. Department of Education			<u>303,030</u>
TOTAL FEDERAL ASSISTANCE			<u><u>\$ 660,464</u></u>

Brooklyn Scholars Charter School

Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2015

Note 1 - Basis of Presentation and Significant Accounting Policies

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Brooklyn Scholars Charter School under programs of the federal government for the year ended June 30, 2015. Expenditures reported on the Schedule are reported on the same basis of accounting as the financial statements, although the basis for determining when federal awards are expended is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. In addition, expenditures reported on the Schedule are recognized following the cost principles contained in OMB Circular A-87, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Because the Schedule presents only a selected portion of the operations of Brooklyn Scholars Charter School, it is not intended to and does not present the financial position, changes in net assets or cash flows, if applicable, of Brooklyn Scholars Charter School. Pass-through entity identifying numbers are presented where available.

Note 2 - Grant Auditor Report

Management has utilized the Federal/State Grant Payments - End of Year Report as published by the New York State Education Department in preparing the schedule of expenditures of federal awards. Unreconciled differences, if any, have been disclosed to the auditor.

Brooklyn Scholars Charter School

Schedule of Findings and Questioned Costs Year Ended June 30, 2015

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
 - Significant deficiency(ies) identified that are not considered to be material weaknesses? Yes None reported
- Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? Yes None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? Yes No

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
10.553, 10.555	Child Nutrition Cluster

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee? Yes No

Section II - Financial Statement Audit Findings

None

Section III - Federal Program Audit Findings

None

Brooklyn Scholars Charter School

Summary Schedule of Prior Audit Findings Year Ended June 30, 2015

<u>Prior Year Finding Number</u>	<u>Federal Program</u>	<u>Original Finding Description</u>	<u>Status</u>	<u>Planned Corrective Action</u>
2014-001	Child Nutrition Cluster	The School is required to identify students eligible to receive free and reduced meals based on submitted student applications. The School incorrectly identified one student as eligible for free meals while there was no supporting documentation to prove eligibility status.	Corrected	N/A



Audited Financial Statement Checklist

Last updated: 10/27/2015

Page 1

Charter School Name:

1. Please check each item that is included in the 2014-15 Audited Financial Statement submitted for your charter school.

	Yes/No
Audited Financial Statements (including report on compliance and report on internal control over financial reporting)	Yes
Single Audit (if applicable)	Yes
CSP Agreed Upon Procedures (if applicable)	Not Applicable
Management Letter	Not Applicable
Report on Extracurricular Student Activity Accounts (if applicable)	Not Applicable
Corrective Action Plans for any Findings	No

2. Please indicated if there is a finding(s) noted in any of the following sections of your charter school's 2014-15 Audited Financial Statement.

	Yes/No
Report on Compliance	No
Report on Internal Control over Financial Reporting	No
Single Audit	No
CSP Agreed Upon Procedures Report	Not Applicable
Management Letter	No

Thank you.



Appendix E: Disclosure of Financial Interest Form

Last updated: 10/29/2015

Page 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. A link to a safe and secure form that each Trustee must complete by the November 1, 2015 deadline will be provide here by September 1, 2015 or sooner.](#)

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.

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.

Yes, each member of the school's Board of Trustees will receive a link to the Disclosure of Financial Interest Form.

Yes

Thank you.



Appendix F: BOT Membership Table

Last updated: 07/21/2015

Page 1

1. Current Board Member Information

	Trustee Name	Email Address	Committee Affiliation(s)	Voting Member? (Y/N)	Area of Expertise, and/or Additional Role and School (parent, staff member, etc.)	Number of Terms Served and Length of Each (Include election date and term expiration)
1	Julia Chance	[REDACTED]	Trustee/Member	Yes		Number of terms served: 3 Length of each term: 1 – Two year term 2 – Three year term Date of Election: February 2009 Expiration of Term: June 2017
2	Kevin Clark	[REDACTED]	Secretary	Yes		Number of terms served: 3 Length of each term: 3 – Three year terms Date of Election: February 2009 Expiration of Term: June 2018
3	John Kurtz	[REDACTED]	Treasurer	Yes		Number of terms served: 2 Length of each term: 2- Three year term Date of Election: June 2010 Expiration of Term: June 2016
4	Brittany Sessions	[REDACTED]	Chair/Board President	Yes		Number of terms served: 3 Length of each term: 3 – Three year term Date of Election: February 2009 Expiration of Term: June 2018
5	Karen Thomson	[REDACTED]	Vice Chair/Vice President	Yes		Number of terms served: 2 Length of each term: 2 – Three year term Date of Election: June 2010 Expiration of Term: June 2016

6	Chris Owens	[REDACTED]	Treasurer	Yes		Number of terms served: 3 Length of each term: 2 – Three year term, 1 –one year term Date of Election: February 2009 Expiration of Term: June 2016 Resigned: 12/31/2014
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						

2. Total Number of Members Joining Board during the 2014-15 school year

0

3. Total Number of Members Departing the Board during the 2014-15 school year

1

4. According to the School's by-laws, what is the maximum number of trustees that may comprise the governing board?

9

5. How many times did the Board meet during the 2014-15 school year?

6

6. How many times will the Board meet during the 2015-16 school year?

10

Thank you.

Brooklyn Scholars Charter School Enrollment and Retention Plan

Brooklyn Scholars Charter School understands the need to enroll and retain specific student populations in numbers comparable to the NYC, CSD #19 school district. With full enrollment and a waiting list, meeting the targets for students with disabilities (SWD), English language learners (ELL) and students who qualify for free or reduced price lunch (FRL) is a challenge. Currently, we are meeting the enrollment target for the FRL category and the retention targets for the FRL, SWD, and ELL categories. We are not yet meeting our ELL or SWD enrollment target. Below is a summary of our current enrollment and retention numbers compared to the targets.

2014-15				
Subgroup	Enrollment Effective Target¹	Actual Enrollment	Retention Effective Target²	Actual Retention
FRL	91.9%	93.3% N = 585	80.4%	94.4% N = 552
ELL	12.2%	0.6% N = 4	43.6%	75.0% N = 3
SWD	12.9%	11.3% N = 71	70.0%	95.8% N = 68

ELL Recruitment Efforts

In order to make progress toward our ELL enrollment targets, we have implemented the following strategies (and will continue to do so in the coming school year):

- Advertisements and notifications were placed in the following publications: La Voz Hispana, Haiti Observateur, V Novom Svete, Weekly Sada – E Pakistan, World Journal, and Weekly Bangalee. In these publications, we specifically mentioned that the school provides services to students for whom English is their second language.
- Fliers were distributed in English, Arabic, Bengali, French, Haitian and Spanish to families throughout the community including daycare centers, grocery stores, community centers, and churches inviting families to attend the Enrollment Information Meeting.
- An Enrollment Information Meeting was hosted for all parents interested in the school and we student applications in a number of languages: Arabic, Bengali, Chinese, English, Haitian Creole, Italian, Korean, Polish, Russian, Spanish, and Urdu. At the enrollment meetings, information regarding the ELL Program and its ability to meet the needs of ELL students was provided. We provided ELL families with strategies to help their children in school, specific English Language Development (ELD) strategies for such parents.
- To ensure the retention of accepted students, and in compliance with federal requirements to identify potential ELL students, these children completed a “Home Language Questionnaire”, with information from the survey ensuring that each child for who English is a second language was provided the services he/she needed to succeed in school.

¹ Source: <http://www.p12.nysed.gov/psc/documents/EnrollmentTargetsCalculator.xls> Based on district data (CSD 19) for 627 students in grades K-8 using the Effective Target.

² Source: <http://www.p12.nysed.gov/psc/documents/PotentialRetentionTargetsCalculator.xls> Based on district data (CSD 19) for 627 students in grades K-8 using the Effective Target.

- Marketing materials that describe general school information and ELL and Special Education programs available in English and Spanish, and other languages as requested.

SWD Recruitment Efforts

We are committed to recruiting students with special learning needs and with disabilities and students who qualify for free or reduced price lunch.

Brochures, which describe our special education programming, have been distributed throughout the community; including daycare centers, grocery stores, community centers, and churches inviting families to attend the Enrollment Information Meeting. In order to reach the families of special needs students, we utilize many of the networks that already exist in the community. Brooklyn Scholars' Strategic Marketing Coordinator will continue to build relationships with support organizations to gain familiarity with the services they provide (so that we might recommend their support services to the families of accepted or interested students) and to familiarize these organizations with our school and special education program (so that they may recommend our school to the families they serve). We know that most families hear about our school by word-of-mouth and we believe that a relationship with these organizations lays the groundwork for informal communications and referrals. In addition, we will continue to work with these organizations to distribute information about our school, our special education program, and our enrollment procedures.

All special needs students (FRL, ELL, and SWD) are made aware of our school's programs through open meetings during the year. The school's parent meetings clearly identify that we offer a free and appropriate education (FAPE) to all our students in the Least Restrictive Environment. Furthermore, the school has an established relationship with the Committee for Special Education (CSE) for children under its guise and has made materials and applications to Brooklyn Scholars available for distribution to interested parents. We invite parents to meet with the school's Special Education Team and the CSE to develop an Individual Education Plan (IEP) for the child or to work within the parameters of the plan already in place from the child's previous school.

We will continue to monitor the efficacy of our special student populations recruitment and enrollment efforts by carefully tracking student enrollment numbers. Through our robust data warehouse, we collect detailed information on trends in at-risk student populations, report to the Board on enrollment trends, and adjust the marketing strategy, as needed, to ensure that parents of these children know that Brooklyn Scholars is dedicated to serving their children's needs.

Retention Efforts – All Special Student Populations

We believe several core elements of our school culture function as linchpins of our recruitment and retention strategy for our special needs students. These elements include the high-quality educational program that we provide, the caring culture that we have established, and our many parent involvement initiatives.

- *Culture and Climate*: We have a school climate and culture that focus purposefully on caring for each student as a family cares for its children. We believe our school-wide behavior and classroom management practices –which we refer to as *Behave with Care* – help attract and retain special needs students. Our Behave with Care program is built on research-based programs for reinforcing positive behaviors, setting clear expectations, and building teacher-student relationships and peer relationships.

- *Parent Involvement:* To ensure that our families feel connected to the school, we have implemented several parent involvement strategies, including
 - Newsletters: Regular newsletters from the principal and teachers are distributed to parents. Important information regarding school-wide performance, initiatives, and programs is included in the newsletter.
 - Social media: We have an excellent website, which gives parents quick and easy access to general information on the school as well as specific information about their children. In addition, we make cautious, appropriate use of Facebook and other social media sites to form connections between school leaders and parents. Parents without access to the internet can use the computer and internet available at the school.
 - Classroom Communication: Teachers frequently send home communications for parents so that they know about everything from weekly schedules to educational goals for students. Teachers also share regular progress reports – via letter, online communication via the school’s AtSchool gradebook system, phone calls, and/or in-person meetings. These communications focus on each student’s academic progress and performance.
 - Conferences: Parent-teacher conferences are conducted twice each year. These conferences ensure that dedicated time is set aside for each parent to engage and interact with classroom teachers and discuss the progress of his or her child. As needed, staff may also conduct home visits. Each year, we conduct a family orientation at the end of the summer so new and enrolled families can meet the principal, their child’s teacher and classmates, and other school staff. We believe these early contacts help establish and sustain a healthy rapport with parents.
 - Parent Room: In order to help parents feel at home in the school and to encourage their presence in their child’s education, the school building provides a dedicated parent room. This room gives parents a place to gather and build relationships with one another, discuss matters of mutual interest, grow more comfortable with the school, and take some ownership of the school.



Appendix I: Teacher and Administrator Attrition

Last updated: 07/23/2015

Report changes in teacher and administrator staffing.

Page 1

Charter School Name:

Instructions for completing the Teacher and Administrator Attrition Tables

ALL charter 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.

2013-14 Teacher Attrition Table

	FTE Teachers on June 30, 2014	FTE Teachers Additions 7/1/14 – 6/30/15	FTE Teacher Departures 7/1/14 – 6/30/15
	27	16	10

2013-14 Administrator Position Attrition Table

	FTE Administrator Positions On 6/30/2014	FTE Administrator Additions 7/1/14 – 6/30/15	FTE Administrator Departures 7/1/14 – 6/30/15
	4	3	3

Thank you



Appendix J: Uncertified Teachers

Last updated: 07/21/2015

"thirty per centum or 5 teachers, whichever is less"

To comply with NYS Education Law Section 2854(3)(a-1), please report the (FTE) count of uncertified and certified teaching staff as of the last day of school for the 2014-15 school year.

Page 1

Charter School Name:

Note Definition of FTE:

Full-time equivalent employees equal the number of employees on full-time schedules plus the number of employees on part-time schedules converted to a full-time basis. The number of full-time equivalent employees in each industry is the product of the total number of employees and the ratio of average weekly hours per employee for all employees to average weekly hours per employee on full-time schedules. An industry's full-time equivalent employment will be less than the number of its employees on full- and part-time schedules, unless it has no part-time employees (U.S. Commerce--Bureau of Economic Analysis at: http://www.bea.gov/faq/index.cfm?faq_id=368#sthash.8Rbj89kq.dpuf)

How many **UNCERTIFIED** Full-Time Equivalent Teachers were employed in the charter school as of last day of school in 2014-15?

For each applicable category (i-iv), input the relevant full time equivalent (FTE) count of teachers.

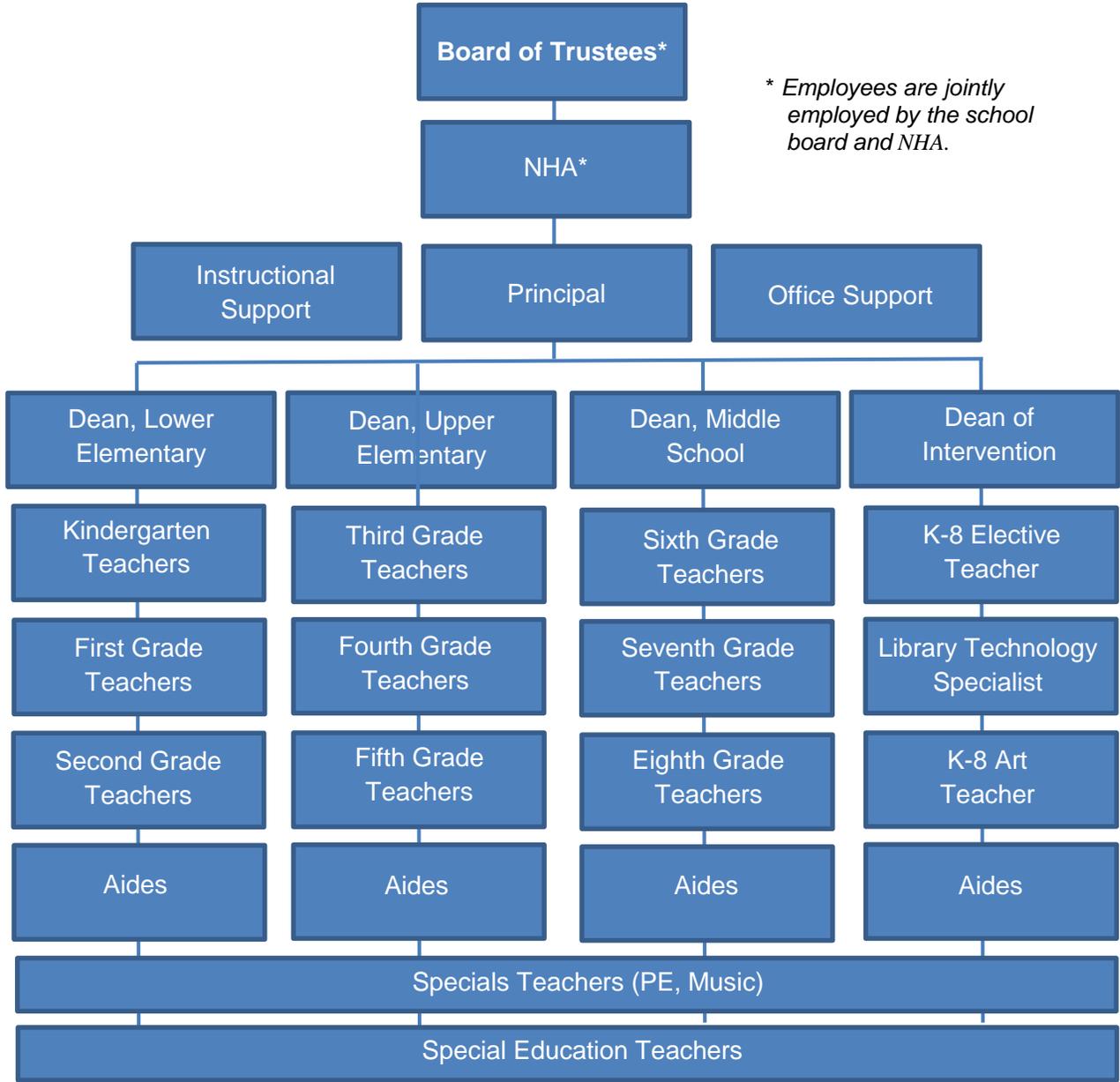
	FTE - (June 30, 2015)
(i) uncertified teachers with at least three years of elementary, middle or secondary classroom teaching experience	1
(ii) individuals who are tenured or tenure track college faculty	0
(iii) individuals with two years satisfactory experience through Teach for America	0
(iv) individuals who possess exceptional business, professional, artistic, athletic, or military experience	4
FTE count of uncertified teachers who do not fit into any of the four statutory categories	0
Total	5.0

How many **CERTIFIED** Full-Time Equivalent Teachers were employed in the charter school as of the last day of school in 2014-15?

31

Thank you.

Brooklyn Scholars Charter School Organizational Chart



** Employees are jointly employed by the school board and NHA.*

Mission Statement

Brooklyn Scholars Charter School will be a force for positive change in East New York. We will build an organization that sets high standards and promotes fundamental values such as integrity, achievement, excellence, and accountability. We will offer K-8 students a rigorous educational program that prepares them for success in high school, college and throughout life. We will make college the rule, not the exception for students and families. We will involve the community in our school-and our school in the community-for the improvement of both.

Key Design Elements

Character Development. We help students develop strong character by explicitly teaching character traits.

Academic Excellence. We give each student a program of study marked by excellent instruction and a strong, balanced core curriculum aligned with New York State's learning standards.

Accountability. We hold staff, students, and parents accountable for both actions and results.

Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Monday, October 19, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/427bf71d4a7dd9da4>

Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	John	Kurtz

2. *Your Home Address:

2. *Your Home Address: Street Address	[REDACTED]
2. *Your Home Address: City/State	[REDACTED]
2. *Your Home Address: Zip	[REDACTED]

3. *Your Business Address

3. *Your Business Address Street Address	[REDACTED]
3. *Your Business Address City/State	[REDACTED]
3. *Your Business Address Zip	[REDACTED]

4. *Daytime Phone Number:

[REDACTED]

5. *E-mail Address:

[REDACTED]

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

No, I am not.

7. Select the name of the education corporation that operates a single charter school.

BROOKLYN SCHOLARS CS (NYC CHANCELLOR) 331900860958

8. Select all positions you have held on the Board:

(check all that apply)

(No response)

9. Are you a trustee and also an employee of the school?

No

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

No

11. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

12. Are you a member, director, officer or employee of an organization formally partnered with a school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

No

Signature of Trustee

John KES

Thank you.

Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Wednesday, October 21, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/fc841b8cae5cac7ece>

Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	Karen	Thomson

2. *Your Home Address:

2. *Your Home Address: Street Address	[REDACTED]
2. *Your Home Address: City/State	[REDACTED]
2. *Your Home Address: Zip	[REDACTED]

3. *Your Business Address

3. *Your Business Address Street Address	[REDACTED]
3. *Your Business Address City/State	[REDACTED]
3. *Your Business Address Zip	[REDACTED]

4. *Daytime Phone Number:

[REDACTED]

5. *E-mail Address:

[REDACTED]

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

No, I am not.

7. Select the name of the education corporation that operates a single charter school.

BROOKLYN SCHOLARS CS (NYC CHANCELLOR) 331900860958

8. Select all positions you have held on the Board:

(check all that apply)

- Vice Chair/Vice President
- Other, please specify...: General Member

9. Are you a trustee and also an employee of the school?

No

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

No

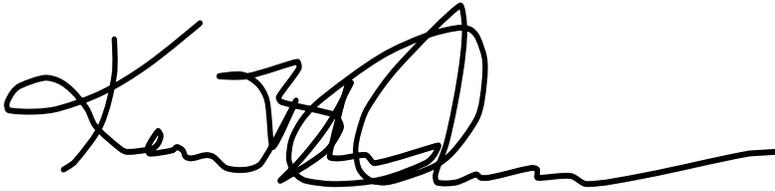
11. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

12. Are you a member, director, officer or employee of an organization formally partnered with a school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

No

Signature of Trustee

A handwritten signature in black ink, appearing to read "Ken J. Quinn", with a long horizontal flourish extending to the right.

Thank you.

Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Thursday, October 22, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/10c921813cc0224dc>

Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	Julia	Chance

2. *Your Home Address:

2. *Your Home Address: Street Address	[REDACTED]
2. *Your Home Address: City/State	[REDACTED]
2. *Your Home Address: Zip	[REDACTED]

3. *Your Business Address

3. *Your Business Address Street Address	[REDACTED]
3. *Your Business Address City/State	[REDACTED]
3. *Your Business Address Zip	[REDACTED]

4. *Daytime Phone Number:

[REDACTED]

5. *E-mail Address:

[REDACTED]

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

No, I am not.

7. Select the name of the education corporation that operates a single charter school.

BROOKLYN SCHOLARS CS (NYC CHANCELLOR) 331900860958

8. Select all positions you have held on the Board:

(check all that apply)

-
- Secretary
-

9. Are you a trustee and also an employee of the school?

No

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

No

11. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

12. Are you a member, director, officer or employee of an organization formally partnered with a school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

(No response)

12a. Identify each individual, business, corporation, union association, firm, partnership, committee proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school and in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school that is doing business with the school through a management or services agreement, please identify only the name of the organization, your position in the organization as well as the relationship between such organization and the school. If there was no financial interest, write **None**.

Organization Conducting Business with the School	Nature of Business Conducted	Approximate Value of the Business Conducted	Name of Trustee and/or Immediate Family Member with Interest	Steps Taken to Avoid Conflict of Interest
1				
2				
3				
4				
5				

Signature of Trustee

Thank you.

Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Saturday, October 24, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/cb2629c6922e1bcf00>

Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	CHRISTOPHER	OWENS

2. *Your Home Address:

2. *Your Home Address: Street Address	[REDACTED]
2. *Your Home Address: City/State	[REDACTED]
2. *Your Home Address: Zip	[REDACTED]

3. *Your Business Address

3. *Your Business Address Street Address	[REDACTED]
3. *Your Business Address City/State	[REDACTED]
3. *Your Business Address Zip	[REDACTED]

4. *Daytime Phone Number:

[REDACTED]

5. *E-mail Address:

[REDACTED]

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

No, I am not.

7. Select the name of the education corporation that operates a single charter school.

BROOKLYN SCHOLARS CS (NYC CHANCELLOR) 331900860958

8. Select all positions you have held on the Board:

(check all that apply)

- Treasurer
-

9. Are you a trustee and also an employee of the school?

No

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

No

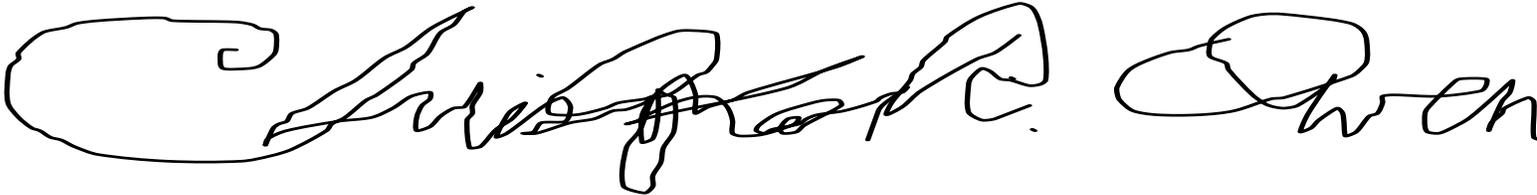
11. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

12. Are you a member, director, officer or employee of an organization formally partnered with a school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

No

Signature of Trustee

Two handwritten signatures in black ink. The first signature is a cursive name that appears to be "Christina". The second signature is a cursive name that appears to be "John".

Thank you.

Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Monday, October 26, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/b49a88256767a4b57>

Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	Brittany	Sessions

2. *Your Home Address:

2. *Your Home Address: Street Address	[REDACTED]
2. *Your Home Address: City/State	[REDACTED]
2. *Your Home Address: Zip	[REDACTED]

3. *Your Business Address

3. *Your Business Address Street Address	[REDACTED]
3. *Your Business Address City/State	[REDACTED]
3. *Your Business Address Zip	[REDACTED]

4. *Daytime Phone Number:

[REDACTED]

5. *E-mail Address:

[REDACTED]

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

No, I am not.

7. Select the name of the education corporation that operates a single charter school.

BROOKLYN SCHOLARS CS (NYC CHANCELLOR) 331900860958

8. Select all positions you have held on the Board:

(check all that apply)

-
- Chair/President
-

9. Are you a trustee and also an employee of the school?

No

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

No

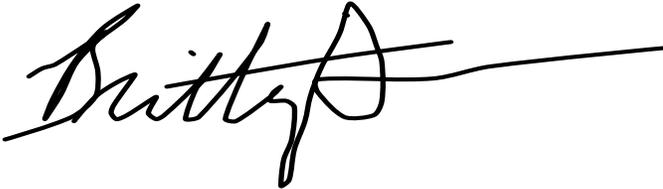
11. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

12. Are you a member, director, officer or employee of an organization formally partnered with a school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

No

Signature of Trustee

A handwritten signature in black ink, appearing to read "Britly A.", followed by a long horizontal line extending to the right.

Thank you.