

# I. SCHOOL INFORMATION AND COVER PAGE

Created Thursday, July 24, 2014

Updated Tuesday, July 29, 2014

## Page 1

### 1. SCHOOL NAME

(Select School name from dropdown menu; BEDS # appears first)

331800860954 BROWNSVILLE ASCEND CS

### 2. CHARTER AUTHORIZER

NYCDOE-Authorized Charter School

### 3. DISTRICT / CSD OF LOCATION

NYC CSD 23

### 4. SCHOOL INFORMATION

PRIMARY ADDRESS	PHONE NUMBER	FAX NUMBER	EMAIL ADDRESS
1501 Pitkin Avenue Brooklyn, NY 11212	347-294-2600	718-342-1082	

### 4a. PHONE CONTACT NUMBER FOR AFTER HOURS EMERGENCIES

Contact Name	Aaron Daly
Title	Director of Operations
Emergency Phone Number (###-###-####)	

### 5. SCHOOL WEB ADDRESS (URL)

www.ascendlearning.org

### 6. DATE OF INITIAL CHARTER

2009-01-01 00:00:00

### 7. DATE FIRST OPENED FOR INSTRUCTION

2009-09-01 00:00:00

### 8. TOTAL NUMBER OF STUDENTS ENROLLED IN 2013-14 (as reported on BEDS Day)

(as reported on BEDS Day)

## 9. GRADES SERVED IN SCHOOL YEAR 2013-14

Check all that apply

• K

• 1

• 2

• 3

• 4

• 5

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

Yes/No	Name of CMO/EMO
Yes	Ascend Learning

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)	Steven F. Wilson	[REDACTED]	[REDACTED]	[REDACTED]	Yes
CFO (e.g., network CFO)	Andrew Epstein	[REDACTED]	[REDACTED]	[REDACTED]g	Yes
Compliance Contact	Elena Day	[REDACTED]	[REDACTED]	[REDACTED]	Yes
Complaint Contact	Elena Day	[REDACTED]	[REDACTED]	[REDACTED]	Yes

## 11. FACILITIES

Will the School maintain or operate multiple sites?

No, just one site.

## 12. SCHOOL SITES

Please list the sites where the school will operate in 2014-15.

	Physical Address	Phone Number	District/CSD	Grades Served at Site	School at Full Capacity at Site	Facilities Agreement
Site 1 (same as primary site)	1501 Pitkin Avenue Brooklyn, NY 11212	347-294-26 00	CSD 23	K-6	No	DOE space

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

	Name	Work Phone	Alternate Phone	Email Address
School Leader	Erica Murphy	[REDACTED]	[REDACTED]	[REDACTED]
Operational Leader	Aaron Daly	[REDACTED]	[REDACTED]	[REDACTED]
Compliance Contact	Elena Day	[REDACTED]	[REDACTED]	[REDACTED]
Complaint Contact	Aaron Daly	[REDACTED]	[REDACTED]	[REDACTED]

13. Are the School sites co-located?

No

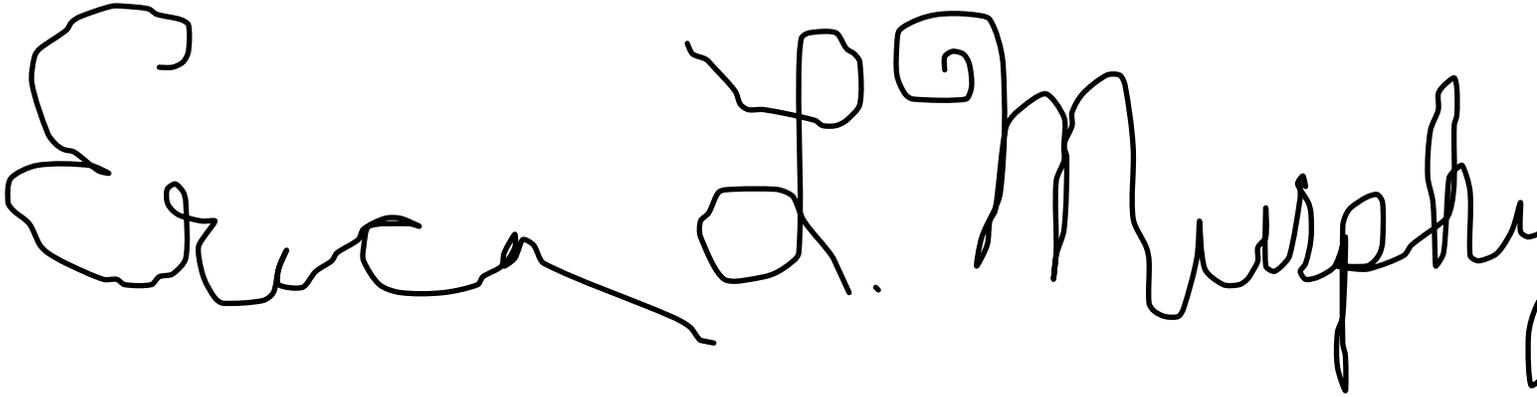
14. Were there any revisions to the school's charter during the 2013-2014 school year? (Please include both those that required authorizer approval and those that did not require authorizer approval).

No

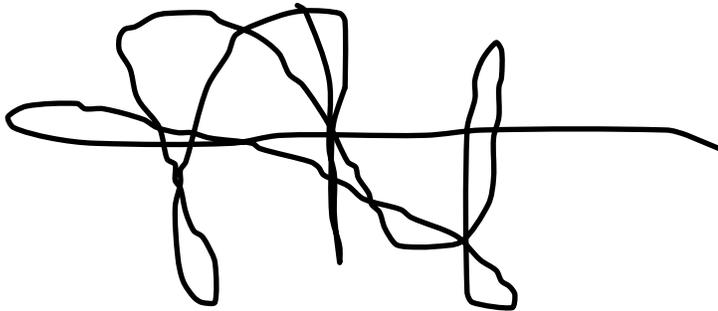
16. Our signatures below attest that all of the information contained herein is truthful and accurate and that this charter school is in compliance with all aspects of its charter, and with all pertinent Federal, State, and local laws, regulations, and rules. We understand that if any information in 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 stylus on your mobile device to sign your name).

• Yes

Signature, Head of Charter School

A handwritten signature in black ink that reads "Steven D. Murphy". The signature is written in a cursive style with a large, looped 'S' at the beginning and a distinct 'D' and 'M'.

Signature, President of the Board of Trustees

A handwritten signature in black ink, appearing to be a stylized or abstract representation of a name, possibly "A. J. [unclear]". It features a horizontal line that is crossed by several vertical and diagonal strokes.

Thank you.

# Appendix A: Progress Toward Goals

Created Friday, July 25, 2014

Updated Monday, November 03, 2014

## Page 1

Charter School Name: 331800860954 BROWNSVILLE ASCEND CS

### 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=2013&instid=800000064233>

### 2. APPENDIX A: PROGRESS TOWARD CHARTER GOALS

#### 2a. ACADEMIC STUDENT PERFORMANCE GOALS

If the results are not available by August 1st, please list the goals and explain this in the "progress toward goal attainment" column. This task will reopen for the school to update and finalize by the November 1, 2014 due date.

#### 2013-14 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress	2013-2014 Progress Toward Attainment	If Not Met, Describe Efforts to be Taken
Academic Goal 1	Each year, at least 75 percent of 3rd-7th-graders who have been enrolled at the school on BEDS day for at least two consecutive years will perform at or above Level 3 on the New York State English Language Arts (ELA) examination, except for the 2013-2014 school year, which will serve as a transition year for the Common Core, during which at least 50 percent of 3rd-7th-graders who have been enrolled at the school on BEDS day for at least two consecutive years will perform at or above Level 3 on the New York State ELA examination.	NYS ELA Exam	Not met.	Unsatisfied with the school's academic performance, Ascend conducted a detailed assessment of its educational model and concluded that significant changes were required in the areas of pedagogy, curriculum, assessment, and professional development to better meet the expectations of the Common Core. The new model focuses on dramatically more engaging inquiry-based pedagogy and discussion, and more targeted assessment to better prepare our students for success in college and beyond.
Academic Goal 2	Each year, at least 75 percent of 3rd-7th-graders who have been enrolled at the school on BEDS day for at least two consecutive years will perform at or above Level 3 on the New York State mathematics examination, except for the 2013-2014 school year, which will	NYS Math Exam	Not met.	Unsatisfied with the school's academic performance, Ascend conducted a detailed assessment of its educational model and concluded that significant changes were required in the areas of pedagogy, curriculum, assessment, and professional development to better meet

	serve as a transition year for the Common Core, during which at least 50 percent of 3rd-7th-graders who have been enrolled at the school on BEDS day for at least two consecutive years will perform at or above Level 3 on the New York State mathematics examination.			the expectations of the Common Core. The new model focuses on dramatically more engaging inquiry-based pedagogy and discussion, and more targeted assessment to better prepare our students for success in college and beyond.
Academic Goal 3	Each year, 75 percent of 3rd-7th-graders who have been enrolled at the school on BEDS day for at least two consecutive years will perform at or above Level 3 on the New York State science examination.	NYS Science Exam	Met.	
Academic Goal 4	Each year, 75 percent of 3rd-7th-graders who have been enrolled at the school on BEDS day for at least two consecutive years will perform at or above Level 3 on the New York State social studies examination.	NYS Social Studies Exam	N/A	This test is no longer administered.
Academic Goal 5	For the school years 2013-14 through 2017-18, grade-level cohorts of students will reduce by one-half the gap between the percentage at or above Level 3 on the previous year's state ELA exam and 75 percent at or above Level 3 on the current year's state ELA exam.	NYS ELA Exam	Not met.	Unsatisfied with the school's academic performance, Ascend conducted a detailed assessment of its educational model and concluded that significant changes were required in the areas of pedagogy, curriculum, assessment, and professional development to better meet the expectations of the Common Core. The new model focuses on dramatically more engaging inquiry-based pedagogy and discussion, and more targeted assessment to better prepare our students for success in college and beyond.
Academic Goal 6	For the school years 2013-14 through 2017-18, grade-level cohorts of students will reduce by one-half the gap between the percentage at or above Level 3 on the previous year's state math exam and 75 percent at or above Level 3 on the current year's state math exam.	NYS Math Exam	Not met.	Unsatisfied with the school's academic performance, Ascend conducted a detailed assessment of its educational model and concluded that significant changes were required in the areas of pedagogy, curriculum, assessment, and professional development to better meet the expectations of the Common Core. The new model focuses on dramatically more engaging inquiry-based pedagogy and discussion, and more targeted assessment to better prepare our students for success in college and beyond.
Academic Goal 7	Each year, the percent of students performing at or above Level 3 on the State ELA exam 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.	NYS ELA Exam	Met.	

Academic Goal 8	Each year, the percent of students performing at or above Level 3 on the State math exam 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.	NYS Math Exam	Met.
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2a1. Do have more academic goals to add?

Yes

2013-14 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress	2013-2014 Progress Toward Attainment	If Not Met, Describe Efforts to be Taken
Academic Goal 9	From years 5-8, the school will receive a “B” or higher on the Student Progress section of the NYCDOE Progress Report.	NYCDOE Progress Report	N/A	Grades are no longer published on the NYCDOE progress reports.
Academic Goal 10	Each year, the school will be deemed "In Good Standing" on the NYS Report Card.	NYS Report Card	Data has not been published yet.	

2a2. Do have more academic goals to add?

No

2b. ORGANIZATIONAL GOALS

2013-14 Progress Toward Attainment of Organizational Goals

	Organizational Goal	Measure Used to Evaluate Progress	2013-14 Progress Toward Attainment	If Not Met, Describe Efforts to be Taken
Org Goal 1	Each year, the school will have a daily student attendance rate of at least 95 percent. This will be measured by school reported data from an attendance tracking system such as ATS on the Annual Report submitted August 1.	Student information system	Met.	N/A
Org Goal 2	Each year, at least 95 percent of all students enrolled on the last day of the school year will return the following September.	Student information system	Not met.	Brownsville Ascend has made changes this year to its pedagogy, curriculum, parent communication, and school culture based on input it received from parents, and regularly meets with and surveys parents to understand how the school can better serve students and families. Full implementation of the Responsive Classroom cultural model has nourished the school's warm atmosphere and positively affected student engagement. Parents are newly attending and participating in school board meetings.
Org Goal 3	90 percent of graduates of the school surveyed will respond that they believe they were "prepared" or "very prepared" to succeed academically in college by virtue of attending the school.	In-house survey	N/A	The school does not yet serve high school students.
Org Goal 4	Each year, the school will comply with all applicable laws, rules, regulations and contract terms including, but not limited to, the New York Charter Schools Act, the New York Freedom of Information Law, the New York Open Meetings Law, the federal Individuals with Disabilities Education Act, and the federal Family Educational Rights and Privacy Act.	N/A	Met.	N/A
Org Goal 5	Each year, student enrollment will be within 15 percent of full enrollment as defined in the school's contract.	Student information system	Met.	

2b.1 Do you have more organizational goals to add?

Yes

2013-14 Progress Toward Attainment of Organizational Goals

	Organizational Goal	Measure Used to Evaluate Progress	2013-2014 Progress Toward Attainment	If Not Met, Describe Efforts to be Taken
Org Goal 6	In a survey, 90% of upper school students will “agree” or “strongly agree” with the statement, “I feel safe from abuse, harassment, and violence while attending the school.”	In-house survey	N/A	The school does not yet serve high school students.
Org Goal 7	In an annual survey, 95% of all parents will “agree” or “strongly agree” with the statement, “My children are safe at the school.”	NYCDOE School Survey	Met.	N/A
Org Goal 8	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% or more parents participate in the survey.	NYCDOE School Survey	N/A	The NYC DOE Learning Environment Survey no longer reports scores.
Org Goal 9	The Board will provide an effective forum for public input into the governance of the school by holding at least ten Board or standing committee meetings per year (all of which will conform to the standards of the Open Meeting Law) and by making available the minutes of all such meetings upon request. Additionally, the Board will allot a set amount of time before every full meeting when citizens can sign up to address Board members. Executive sessions will be called as needed.	N/A	Met. The board ten times. All meetings conformed to the standards of the Opening Meeting Law and provided citizens with the opportunity to sign up to speak. Also, all minutes were prepared and available upon request.	N/A
Org Goal 10	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% or more teachers participate in the survey.	NYCDOE School Survey	N/A	The NYC DOE Learning Environment Survey no longer reports scores.
Org Goal 11	Each year, students in grades 5 and higher will express satisfaction with the school as determined by the teacher section of the NYCDOE	NYCDOE School Survey	N/A	Students are administered the NYCDOE School Survey in grade 6 and

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 of students enrolled participate in the survey.

higher.

## 2c. FINANCIAL GOALS

### 2013-14 Progress Toward Attainment of Financial Goals

	Financial Goals	Measure Used to Evaluate Progress	2013-2014 Progress Toward Attainment	If Not Met, Describe Efforts to be Taken
Financial Goal 1	Upon completion of every school year, the school will undergo an independent financial audit that will result in an unqualified opinion and no major findings.	N/A	Met.	
Financial Goal 2	As required by the NYCDOE, each year, the school will operate on a balanced budget and maintain a stable cash flow, following the technical guidance provided by the DOE.	Monthly financial statements	Met.	

# Appendix B: Total Expenditures and Administrative Expenditures per Child

Created Thursday, July 31, 2014

## Page 1

Charter School Name: 331800860954 BROWNSVILLE ASCEND CS

### 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 2013-14 Schedule of Functional Expenses) and divide by the count of students you reported on of BEDS Day. (Integers Only. No dollar signs or commas).

1. Total Expenditures Per Child   Line 1: Total Expenditures	10443188
1. Total Expenditures Per Child   Line 2: BEDS Day Pupil Count	679
1. Total Expenditures Per Child   Line 3: Divide Line 1 by Line 2	15380

#### 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 2013-14 Schedule of Functional Expenses) and divide by the BEDS per pupil count. The relevant portion that must be included in this calculation is defined as follows:

Administrative Expenditures: Administration and management of the charter school includes the activities and personnel of the offices of the chief school officers, the treasurer, the finance or business offices, the purchasing unit, the employee personnel offices, the records management offices, 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 21 of the 2012 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 2013-14 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 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas).

To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas).   Line 1: Relevant Personnel Services Cost (Row)	476022
To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas).   Line 2: Management and General Cost (Column)	678697
To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas).   Line 3: Sum of Line 1 and Line 2	1154719
To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas).   Line 4: BEDS Day Pupil Count	679
To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas).   Line 5: Divide Line 3 by the BEDS Day Pupil Count	1701

Thank you.

**BROWNSVILLE ASCEND CHARTER SCHOOL**  
**(A Not-For-Profit Corporation)**

**FINANCIAL STATEMENTS**

**JUNE 30, 2014 AND 2013**

BROWNSVILLE ASCEND CHARTER SCHOOL  
(A Not-For-Profit Corporation)  
FINANCIAL STATEMENTS  
JUNE 30, 2014 AND 2013

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FRUCHTER ROSEN & COMPANY, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

156 WEST 56<sup>TH</sup> STREET

NEW YORK, NEW YORK 10019

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INDEPENDENT AUDITORS' REPORT

TO THE BOARD OF TRUSTEES OF  
BROWNSVILLE ASCEND CHARTER SCHOOL

***Report on the Financial Statements***

We have audited the accompanying financial statements of Brownsville Ascend Charter School (the "School") (a not-for-profit corporation), which comprise the statement of financial position as of June 30, 2014, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

***Management's Responsibility for the Financial Statements***

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

***Auditor's Responsibility***

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the School'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 School'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 the School as of June 30, 2014, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## ***Other Matters***

### ***Report on Summarized Comparative Information***

We have previously audited the School's 2013 financial statements, and our report dated October 24, 2013, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2013, is consistent, in all material respects, with the audited financial statements from which it has been derived.

### ***Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated October 27, 2014, on our consideration of the 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 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 the School's internal control over financial reporting and compliance.

  
FRUCHTER ROSEN & COMPANY, P.C.  
Certified Public Accountants

New York, New York  
October 27, 2014

BROWNSVILLE ASCEND CHARTER SCHOOL  
(A Not-For-Profit Corporation)  
STATEMENTS OF FINANCIAL POSITION  
JUNE 30,

	2014	2013
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents	\$ 313,776	\$ 254,445
Grants and contracts receivable	185,865	159,317
Prepaid expenses and other current assets	82,095	121,040
Other receivable - current portion	-	69,279
Total current assets	581,736	604,081
Other assets:		
Property and equipment, net of accumulated depreciation and amortization of \$453,658 and \$245,930, respectively	1,866,852	1,711,052
Other receivable	-	378,409
Security deposits	41,265	47,400
Restricted cash	70,273	70,191
Total other assets	1,978,390	2,207,052
<b>TOTAL ASSETS</b>	<b>\$ 2,560,126</b>	<b>\$ 2,811,133</b>
 <b>LIABILITIES AND UNRESTRICTED NET ASSETS</b>		
Current liabilities:		
Accounts payable and accrued expenses	\$ 350,750	\$ 329,955
Accrued payroll and payroll taxes	313,346	242,074
Other liability	-	404,346
Due to related parties	57,540	115,105
Refundable advances	27,507	-
Total current liabilities	749,143	1,091,480
Long-term liabilities:		
Loan payable - related party	200,000	-
Deferred rent	969,013	435,048
Total liabilities	1,918,156	1,526,528
Unrestricted net assets	641,970	1,284,605
<b>TOTAL LIABILITIES AND UNRESTRICTED NET ASSETS</b>	<b>\$ 2,560,126</b>	<b>\$ 2,811,133</b>

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

BROWNSVILLE ASCEND CHARTER SCHOOL  
(A Not-For-Profit Corporation)  
STATEMENTS OF ACTIVITIES  
FOR THE YEARS ENDED JUNE 30,

	2014	2013
Operating revenue:		
State and local per pupil operating revenue	\$ 9,606,045	\$ 7,597,791
Federal grants	753,125	646,390
Federal E-rate	82,405	101,634
State and city grants	50,662	53,692
Total operating revenue	10,492,237	8,399,507
Operating expenses:		
Program services:		
Regular education	8,311,754	6,466,574
Special education	1,340,900	639,035
Total program services	9,652,654	7,105,609
Supporting services:		
Management and general	1,503,489	1,169,683
Total operating expenses	11,156,143	8,275,292
(Deficit) Surplus from operations	(663,906)	124,215
Support and other revenue:		
Fundraising activities	18,077	-
In-kind donations	-	45,000
Interest and other income	3,194	2,781
Total support and other revenue	21,271	47,781
Changes in unrestricted net assets	(642,635)	171,996
Unrestricted net assets - beginning of year	1,284,605	1,112,609
Unrestricted net assets - end of year	\$ 641,970	\$ 1,284,605

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

BROWNSVILLE ASCEND CHARTER SCHOOL  
(A Not-For-Profit Corporation)  
STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED JUNE 30,

	2014	2013
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Changes in unrestricted net assets	\$ (642,635)	\$ 171,996
Adjustments to reconcile changes in unrestricted net assets to net cash provided by operating activities:		
Depreciation and amortization	207,728	153,389
Changes in certain assets and liabilities:		
(Increase) Decrease in grants and contracts receivable	(26,548)	160,545
Decrease (Increase) in prepaid expenses and other current ass	38,945	(117,638)
Decrease (Increase) in other receivable	447,688	(447,688)
Decrease (Increase) in security deposits	6,135	(40,080)
Increase in accounts payable and accrued expenses	20,795	112,662
Increase in accrued payroll and payroll taxes	71,272	57,294
(Decrease) Increase in other liability	(404,346)	404,346
(Decrease) in due to related parties	(57,565)	(151,640)
Increase in refundable advances	27,507	-
Increase in deferred rent	533,965	435,048
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>222,941</b>	<b>738,234</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Purchases of property and equipment	(363,528)	(712,689)
(Increase) in restricted cash	(82)	(105)
<b>NET CASH (USED IN) INVESTING ACTIVITIES</b>	<b>(363,610)</b>	<b>(712,794)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Proceeds from loan payable - related party	200,000	-
Proceeds from note receivable	-	60,000
<b>NET CASH PROVIDED BY FINANCING ACTIVITIES</b>	<b>200,000</b>	<b>60,000</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>59,331</b>	<b>85,440</b>
<b>CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR</b>	<b>254,445</b>	<b>169,005</b>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<b>\$ 313,776</b>	<b>\$ 254,445</b>

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

BROWNSVILLE ASCEND CHARTER SCHOOL  
(A Not-For-Profit Corporation)  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014 AND 2013

NOTE 1 - PRINCIPAL BUSINESS ACTIVITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

Brownsville Ascend Charter School (the “School”) is a New York State, not-for-profit educational corporation that was incorporated on October 20, 2008 to operate a charter school pursuant to Article 56 of the Education Law of the State of New York. The School was also granted a provisional charter on January 13, 2009 valid for a term of five years and renewable upon expiration by the Board of Regents of the University of the State of New York (the “Board of Regents”). In December 2013, the Board of Regents extended the School’s charter through June 30, 2017. The School will prepare kindergarten to twelfth grade students to thrive in competitive four year colleges. During the 2013-2014 academic year, the School provided education to approximately 669 students in kindergarten through fifth grade.

Food and Transportation Services

The School uses an outside vendor to serve breakfast and lunch to its students and files for reimbursement of expenses through the New York State and Federal school food program. The School covers the cost of breakfast and lunch for families who experience hardship and who do not qualify for free or reduced meals. The Office of Pupil Transportation provides free transportation to some of the students.

Tax Status

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) and a similar provision under New York State income tax laws. The School has also been classified as an entity that is not a private foundation within the meaning of Section 509(a) and qualifies for deductible contributions as provided in section 170(b) (1) (A) (ii). The School did not have net unrelated business income for the years ended June 30, 2014 and 2013.

The School’s accounting policy provides that a tax expense or benefit from an uncertain tax position may be recognized when it is more likely than not that the position will be sustained upon examination, including resolutions of any related appeals or litigation processes, based on the technical merits. The School has no uncertain tax position resulting in an accrual of tax expense or benefit.

IRS Form 990 filed by the School are subject to examination by the Internal Revenue Service up to three years from the extended due date of each return. Forms 990 filed by the School are no longer subject to examination for the fiscal year ended June 30, 2010.

BROWNSVILLE ASCEND CHARTER SCHOOL  
(A Not-For-Profit Corporation)  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014 AND 2013

NOTE 1 - PRINCIPAL BUSINESS ACTIVITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of 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 disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Basis of Presentation

Financial statement presentation follows the requirements of the Financial Accounting Standards Board ("FASB") in its Accounting Standards Codification ("ASC") 958-205. Under ASC 958-205, the School is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. The net assets classifications are described as follows:

*Unrestricted*

Unrestricted net assets of the School are assets whose use has not been restricted by an outside donor or by law. The unrestricted net assets represent the portion of expendable funds that are available for the support of the operations of the School.

*Temporarily Restricted*

Net assets of the School are assets whose use has been limited by donor-imposed stipulations that either expire with the passage of time or can be fulfilled and removed by actions of the School. When such stipulations end or are fulfilled, such temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities and changes in net assets, as net assets released from restrictions.

*Permanently Restricted*

Net assets of the School are assets whose use has been permanently limited by donor-imposed restrictions. Such assets include contributions required to be invested in perpetuity, the income from which is available to support charitable purposes designated by the donors.

The School had no temporarily and permanently restricted net assets at June 30, 2014 and 2013.

BROWNSVILLE ASCEND CHARTER SCHOOL  
(A Not-For-Profit Corporation)  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014 AND 2013

NOTE 1 - PRINCIPAL BUSINESS ACTIVITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue and Support

Contributions are recognized when the donor makes a promise to give to the School that is, in substance, unconditional. Grants and other contributions of cash are reported as temporarily restricted support if they are received with donor stipulations. Restricted contributions and grants that are made to support the School's current year activities are recorded as unrestricted revenue. Contributions of assets other than cash are recorded at their estimated fair value.

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

Cash and Cash Equivalents

For the purpose of the statements of cash flows, the School considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

Concentration of Credit Risk

Financial instruments which potentially subject the School to concentrations of credit risk are cash and cash equivalents. The School places its cash and cash equivalents on deposit in what it believes to be highly credited financial institutions. Cash balances may exceed the FDIC insured levels of \$250,000 per institution at various times during the year. The School believes that there is little risk in any losses and has not experienced any losses in such accounts.

Restricted Cash

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

Property and Equipment

Purchased property and equipment are recorded at cost. Maintenance and repairs are expensed as incurred. All property and equipment purchased with government funding, whereas the government agency retains legal title to the long lived asset is expensed as incurred. No amortization is recorded on construction in progress until property is placed into service. Depreciation and amortization is provided on the straight line method over the estimated useful lives as follows:

Leasehold improvements	12 to 15 years
Furniture and fixtures	5 years
Equipment	3 and 5 years
Software	3 years
Website development	3 years

BROWNSVILLE ASCEND CHARTER SCHOOL  
(A Not-For-Profit Corporation)  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014 AND 2013

NOTE 1 - PRINCIPAL BUSINESS ACTIVITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Refundable Advances

The School records certain government operating revenue as a refundable advance until related services are performed, at which time they are recognized as revenue.

Deferred Rent

The School records its rent in accordance with ASC 840-20 whereby all rental payments, including fixed rent increases, are recognized on a straight-line basis as an offset to rent expense. The difference between the straight-line rent expense and the required lease payments, as well as any unamortized lease incentives, is reflected in deferred rent in the accompanying statements of financial position.

Comparative Financial Information

The accompanying statements of activities and functional expenses are presented with summarized comparative information. Such prior year information is not presented by net asset class in the statements of activities or by functional category in the schedule of functional expenses. Accordingly, such information should be read in conjunction with the School's 2013 financial statements from which the summarized information was derived.

Reclassifications

Certain 2013 accounts have been reclassified to conform to the 2014 financial statements presentation. The reclassifications have no effect on 2013 total assets, liabilities, net assets, and change in net assets.

NOTE 2 - GRANTS AND CONTRACTS RECEIVABLE

Grants and contracts receivable consists of federal, state, and city entitlements and grants. The School expects to collect these receivables within one year.

NOTE 3 - OTHER RECEIVABLE

As per the fourth amendment to the Pitkin facility lease agreement (see Note 6), the landlord credited the School for late delivery of the facility space. As of June 30, 2013, the School expected to receive a total of \$447,688 in rent credits, of which \$69,279 was used in the 2013-2014 academic year, and \$378,409 is expected to be used over a period of two years starting in September 2014.

On March 11, 2014, the landlord and the School signed a fifth amendment to the lease in which the School agreed to release and waive the \$447,688 in accrued rent credits due from the landlord. In exchange, the landlord agreed to release the School of accrued tax liabilities through June 30, 2013 (see Note 7) as well as an updated schedule of renovation related deliverables.

BROWNSVILLE ASCEND CHARTER SCHOOL  
(A Not-For-Profit Corporation)  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014 AND 2013

NOTE 4 - PROPERTY AND EQUIPMENT

Property and equipment consists of the following as of June 30,:

	2014	2013
Leasehold improvements	\$ 1,564,573	\$ 1,234,275
Furniture and fixtures	73,510	50,950
Equipment	276,096	234,199
Software	15,520	15,519
Website development	46,797	46,797
Construction in progress	344,014	375,242
	2,320,510	1,956,982
Less: Accumulated depreciation and amortization	(453,658)	(245,930)
	\$ 1,866,852	\$ 1,711,052

Depreciation and amortization expense was \$207,728 and \$153,389 for the years ended June 30, 2014 and 2013, respectively.

Construction in progress consists of architect fees and leasehold improvements in connection with phase II renovations of the School's new permanent facility.

NOTE 5 - RELATED PARTY TRANSACTIONS

The School is an affiliate of Ascend Learning, Inc. ("Ascend"), a New York State not-for-profit corporation. The School entered into an agreement with Ascend on March 23, 2009 to provide the School with its educational management services and designs. As per the management agreement, Ascend is to select and implement the School's educational program, the professional development activities for all the School personnel, and manage the School's business administration. The School pays to Ascend an annual fee of 9% of the School's per pupil operating revenues. Management fees for the years ended June 30, 2014 and 2013 amounted to \$866,887 and \$687,785, respectively. In addition, Ascend shared expenses with the School and for the years ended June 30, 2014 and 2013 net shared expenses amounted to \$250,076 and \$433,632, respectively.

On September 30, 2013, the School received an interest-free loan of \$200,000 from Ascend. The proceeds were used to finance the School's operations. The outstanding principal balance of the loan at June 30, 2014 was \$200,000. The loan matures on June 30, 2019, at which time the outstanding balance will be due in full.

BROWNSVILLE ASCEND CHARTER SCHOOL  
(A Not-For-Profit Corporation)  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014 AND 2013

NOTE 5 - RELATED PARTY TRANSACTIONS (Continued)

On July 2, 2012, The School entered into an agreement as a co-lessee with Brooklyn Ascend Charter School (“Brooklyn Ascend”), a charter school related by common management, to become tenants at 1501 Pitkin Avenue, Brooklyn, NY (see Note 6). For the year ended June 30, 2014, the School paid \$25,000 on behalf of Brooklyn Ascend for its share of the rent due for future use of the space. Additionally, Brooklyn Ascend shares and pays for salaries and other expenses in the net amount of \$15,724 and \$125,548 for the years ended June 30, 2014 and 2013, respectively.

The School is related to Bushwick Ascend Charter School (“Bushwick Ascend”), a charter school related by common management. The School shares and pays for salaries and other expenses on behalf of Bushwick Ascend in the net amount of \$32,207 and \$1,278 for the years ended June 30, 2014 and 2013, respectively.

The School is related to Canarsie Ascend Charter School (“Canarsie Ascend”), a charter school related by common management. The School shares and pays for expenses on behalf of Canarsie Ascend in the net amount of \$11,629 and \$-0- for the years ended June 30, 2014 and 2013, respectively.

The net balances due to (from) related parties consist of the following at June 30,:

	<u>2014</u>	<u>2013</u>
Ascend	\$ 152,350	\$ 99,401
Brooklyn Ascend	(49,696)	16,982
Bushwick Ascend	(33,485)	(1,278)
Canarsie Ascend	<u>(11,629)</u>	<u>-</u>
Net amounts due to related parties	<u>\$ 57,540</u>	<u>\$ 115,105</u>

As of the issuance of this report, the net balances due from the related schools at June 30, 2014 have been received in full. The balance due to Ascend at June 30, 2014 has been reduced to \$68,932.

BROWNSVILLE ASCEND CHARTER SCHOOL  
(A Not-For-Profit Corporation)  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014 AND 2013

NOTE 6 - COMMITMENTS

Facility Lease

On June 22, 2010, the School entered into an agreement to lease property at 1501 Pitkin Avenue, Brooklyn, NY. As per the terms of the agreement, the lease is for 20 years, renewable for up to 20 additional years. The construction of the facility will be completed in phases. There are five amendments to the agreement. Effective as of the fourth amendment, Brooklyn Ascend entered into the agreement as a co-lessee, and effective as of the 2015-2016 academic year, Brooklyn Ascend High School will become a co-tenant of the building. Both schools will reimburse the landlord for their share of real estate taxes. The School moved into the new permanent lease facility on August 20, 2012 and intends to house kindergarten through twelfth grades at the new facility. On March 11, 2014, the School signed a fifth amendment to the lease (see Note 3 and Note 7).

The School's share of future minimum lease payments is as follows:

Year ending June 30, 2015	\$ 2,012,527
2016	2,120,787
2017	2,762,438
2018	2,768,170
2019	2,978,641
Thereafter	<u>40,801,123</u>
	<u>\$ 53,443,686</u>

Rent expense is recognized on the straight-line basis. The differences between cash payments under the lease agreement and the straight-line rent have been recognized as deferred rent in the accompanying statements of financial position from inception of the lease. The differences between rent cash payments and straight-line rent charged in the statements of financial position amounted to \$533,965 and \$435,048 for the years ended June 30, 2014 and 2013, respectively.

Occupancy expense for the years ended June 30, 2014 and 2013 amounted to \$2,444,823 and \$1,467,081, respectively.

Service Agreement

On May 10, 2013, the School entered into an agreement for the monitoring, inspection and service of the fire alarm system at the School's Pitkin facility. As per the terms of the agreement, the contract is for a period of three years from May 1, 2013 to May 1, 2016.

The future minimum service payments are as follows:

Year ending June 30, 2015	\$ 12,544
2016	<u>13,070</u>
	<u>\$ 25,614</u>

BROWNSVILLE ASCEND CHARTER SCHOOL  
(A Not-For-Profit Corporation)  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014 AND 2013

NOTE 6 - COMMITMENTS (Continued)

Furniture and Equipment Leases

On July 14, 2011, the School co-signed a furniture and equipment lease agreement with co-lessees Ascend, Brooklyn Ascend and Bushwick Ascend. The lease is for three years expiring December 2014. Payment is made to the lessor by Ascend who in turn bills a portion to each related school (see Note 5). Lease expense under the operating lease amounted to \$115,674 for both years ended June 30, 2014 and 2013.

Additionally, the School shares other furniture and equipment that is leased under Brooklyn Ascend. Brooklyn Ascend bills the School for their share of these expenses and is included in other shared expenses referenced in Note 6.

On December 12, 2012, an amendment to one of the leases under Brooklyn Ascend recognized the School as the recipient of the leased furniture and equipment. As a result, the School began paying its share of the lease directly to the lessor. The lease is for three years expiring December 2015.

On July 1, 2013, the School co-signed a furniture and equipment lease agreement with co-lessees Ascend, Brooklyn Ascend, Bushwick Ascend, and Canarsie Ascend. As a result, each party is responsible for paying its own share of the lease directly with the lessor. The lease is for three years expiring June 2016.

The minimum future rental payments under the two non-cancelable operating leases are as follows:

Year ending June 30,	2015	\$	334,822
	2016		258,856
	2017		<u>91,445</u>
			<u>\$ 685,123</u>

NOTE 7 - OTHER LIABILITY

Under the Pitkin facility lease agreement, the School is responsible for its share of real estate taxes, including any future increases. The School accrued a real estate tax liability of \$404,346 at June 30, 2013.

On March 11, 2014, the School and the landlord signed a fifth amendment to the lease, in which the landlord released the School of the accrued real estate tax liability through June 30, 2013. In exchange, the School agreed to release the landlord of rent credits owed through June 30, 2013 (see Note 3) in addition to the landlord's agreement to an updated schedule of renovation related deliverables.

BROWNSVILLE ASCEND CHARTER SCHOOL  
(A Not-For-Profit Corporation)  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014 AND 2013

NOTE 8 - REVENUE CONCENTRATION

The School receives a substantial portion of its support and revenue from the New York City Department of Education. If the charter school laws were modified, reducing or eliminating these revenues, the School's finances could be materially adversely affected.

NOTE 9 - CONTINGENCY

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

NOTE 10 - FUNCTIONAL ALLOCATION OF EXPENSE

Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are charged to programs and supporting services on the basis of periodic time and expense studies. Management and general expense includes those expenses that are not directly identifiable with any other specific function, but provide for the overall support and direction of the School.

NOTE 11 - RETIREMENT PLAN

The School maintains a pension plan qualified under Internal Revenue Code 403(b), for the benefit of its eligible employees. Under the plan, the School will match employee contributions ranging from 2% to 4% of annual compensation. Employer match for the years ended June 30, 2014 and 2013 amounted to \$21,376 and \$13,824, respectively.

NOTE 12 - SUBSEQUENT EVENTS

In preparing these financial statements, the School has evaluated events and transactions for potential recognition or disclosure through October 27, 2014, the date the financial statements were available to be issued.

FRUCHTER ROSEN & COMPANY, P.C.

CERTIFIED PUBLIC ACCOUNTANTS  
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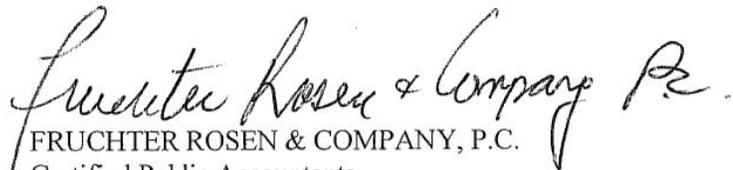
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INDEPENDENT AUDITORS' REPORT  
ON SUPPLEMENTARY INFORMATION

TO THE BOARD OF TRUSTEES OF  
BROWNSVILLE ASCEND CHARTER SCHOOL

We have audited the financial statements of Brownsville Ascend Charter School as of and for the year ended June 30, 2014, and have issued our report thereon dated October 27, 2014, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The schedule of functional expenses is presented for the purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

  
FRUCHTER ROSEN & COMPANY, P.C.  
Certified Public Accountants

New York, New York  
October 27, 2014

BROWNSVILLE ASCEND CHARTER SCHOOL  
(A Not-For-Profit Corporation)  
SCHEDULE OF FUNCTIONAL EXPENSES  
FOR THE YEARS ENDED JUNE 30,

2014

	Program Services			Supporting Services	Total	2013
	Regular Education	Special Education	Total	Management and General		
Salaries and wages	\$ 3,379,291	\$ 598,593	\$ 3,977,884	\$ 451,586	\$ 4,429,470	\$ 3,255,173
Employee benefits and payroll taxes	622,862	110,331	733,193	83,718	816,911	600,621
Legal fees	-	-	-	4,815	4,815	8,305
Professional fees	716,498	76,667	793,165	63,203	856,368	779,509
Management fees	319,703	27,052	346,755	520,132	866,887	687,785
Consultants - education	-	4,136	4,136	-	4,136	64,002
Curriculum and classroom supplies	160,517	13,582	174,099	-	174,099	117,783
Office supplies	-	-	-	20,694	20,694	28,018
Non-capitalized furniture and equipment	17,842	3,161	21,003	2,398	23,401	32,830
Leased equipment, furniture, and fixtures	325,467	57,652	383,119	43,745	426,864	324,745
Communications	57,328	10,155	67,483	7,705	75,188	68,476
Occupancy	1,864,080	330,195	2,194,275	250,548	2,444,823	1,467,081
Insurance	33,565	5,786	39,351	4,280	43,631	35,615
Repairs and maintenance	90,976	16,115	107,091	12,228	119,319	74,255
Security	58,623	10,384	69,007	7,879	76,886	67,717
Marketing and recruiting	39,496	6,093	45,589	3,997	49,586	52,404
Staff development	45,709	5,837	51,546	2,922	54,468	37,529
Travel and meals	413,412	35,690	449,102	1,029	450,131	410,770
Postage, printing, and copying	3,496	619	4,115	470	4,585	5,187
Dues and subscriptions	3,324	589	3,913	446	4,359	4,060
Depreciation and amortization	158,384	28,056	186,440	21,288	207,728	153,389
Miscellaneous	1,181	207	1,388	406	1,794	38
	<u>\$ 8,311,754</u>	<u>\$ 1,340,900</u>	<u>\$ 9,652,654</u>	<u>\$ 1,503,489</u>	<u>\$ 11,156,143</u>	<u>\$ 8,275,292</u>

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INDEPENDENT AUDITORS' 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*

TO THE BOARD OF TRUSTEES OF  
BROWNSVILLE ASCEND 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 Brownsville Ascend Charter School (the "School"), which comprise the statement of financial position as of June 30, 2014, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 27, 2014.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) 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 entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

TO THE BOARD OF TRUSTEES OF  
BROWNSVILLE ASCEND CHARTER SCHOOL

***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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.

  
FRUCHTER ROSEN & COMPANY, P.C.  
Certified Public Accountants

New York, New York  
October 27, 2014

FRUCHTER ROSEN & COMPANY, P.C.

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR  
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

TO THE BOARD OF TRUSTEES OF  
BROWNSVILLE ASCEND CHARTER SCHOOL

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

We have audited Brownsville Ascend Charter School's (the "School") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the School's major federal programs for the year ended June 30, 2014. The School's major federal programs are 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 programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the 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 the 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 the School's compliance.

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

In our opinion, the School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

TO THE BOARD OF TRUSTEES OF  
BROWNSVILLE ASCEND CHARTER SCHOOL

***Report on Internal Control over Compliance***

Management of the 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 the 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 combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

  
FRUCHTER ROSEN & COMPANY, P.C.  
Certified Public Accountants

New York, New York  
October 27, 2014

BROWNSVILLE ASCEND CHARTER SCHOOL  
(A Not-For-Profit Corporation)  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR YEAR ENDED JUNE 30, 2014

A - SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on the financial statements of Brownsville Ascend Charter School.
2. No significant deficiencies and no material weaknesses were discovered during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of Brownsville Ascend Charter School, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies and no material weaknesses relating to the audit of the major federal award programs are reported in accordance with OMB Circular A-133.
5. The auditors' report on compliance for the major federal award programs for Brownsville Ascend Charter School expresses an unmodified opinion on all major federal programs.
6. No audit findings relative to the major federal award programs for Brownsville Ascend Charter School are reported in this schedule.
7. The programs tested as major programs included:
  - Title I Part A, CFDA No. 84.010
  - Child Nutrition Cluster, National School Breakfast Program, CFDA No. 10.553
  - Child Nutrition Cluster, National School Lunch Program, CFDA No. 10.555
8. The threshold used for distinguishing between Type A and B programs was \$300,000.
9. Brownsville Ascend Charter School did not qualify as a low-risk auditee.

B - FINDINGS - FINANCIAL STATEMENTS AUDIT

None

C - FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

BROWNSVILLE ASCEND CHARTER SCHOOL  
(A Not-For-Profit Corporation)  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2014

Federal Grantor Pass-through Grantor Program Name/Cluster	Federal CFDA Number	Federal Expenditures
U.S. Department of Education:		
Passed through the New York State		
Education Department:		
Special Education - IDEA	84.027	\$ 26,035
Title I Part A	84.010	317,648
Title II Part A	84.367	<u>6,675</u>
Total New York State Education Department		<u>350,358</u>
U.S. Department of Agriculture:		
Passed through the New York State		
Education Department:		
Child Nutrition Cluster		
National School Breakfast Program	10.553	126,530
National School Lunch Program	10.555	<u>276,237</u>
Total U.S. Department of Agriculture		<u>402,767</u>
Total Expenditures of Federal Awards		<u>\$ 753,125</u>

See accompanying notes to schedule of expenditures of federal awards.

BROWNSVILLE ASCEND CHARTER SCHOOL  
(A Not-For-Profit Corporation)  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2014

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Brownsville Ascend Charter School and is presented on the accrual basis of accounting for the year ended June 30, 2014. The information in this schedule is presented in accordance with the requirements on OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

FRUCHTER ROSEN & COMPANY, P.C.  
CERTIFIED PUBLIC ACCOUNTANTS  
156 WEST 56<sup>TH</sup> STREET  
NEW YORK, NEW YORK 10019

TEL: (212) 957-3600  
FAX: (212) 957-3696

October 27, 2014

To the Audit Committee of the Board of Trustees of  
Brownsville Ascend Charter School  
751 Knickerbocker Avenue  
Brooklyn NY 11221

In planning and performing our audit of the financial statements of Brownsville Ascend Charter School (the "School") as of and for the year ended June 30, 2014, in accordance with auditing standards generally accepted in the United States of America, we considered the School's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

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.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. 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.

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

We appreciate your cooperation and the assistance we received during the course of our audit.

  
FRUCHTER ROSEN & COMPANY, P.C.  
Certified Public Accountants

New York, New York  
October 27, 2014





**Brownsville Ascend Charter School**

**PROJECTED BUDGET FOR 2014-2015**

PROJECTED BUDGET FOR 2014-2015							Assumptions
July 1, 2014 to June 30, 2015							DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable
Please Note: The student enrollment data is entered below in the Enrollment Section beginning in row 147. This will populate the data in row 9.							
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	
Total Revenue	11,436,984	1,169,462	-	-	8,992	12,615,438	
Total Expenses	9,430,708	1,690,644	-	-	1,396,220	12,517,572	
Net Income	2,006,276	(521,182)	-	-	(1,387,228)	97,866	
Actual Student Enrollment	751	40					
Total Paid Student Enrollment	95%	5%				791	
	PROGRAM SERVICES			SUPPORT SERVICES			
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	
Insurance	47,165	8,751	-	-	7,092	63,008	
Janitorial	28,071	5,208	-	-	4,221	37,500	Custodial Supplies
Building and Land Rent / Lease	955,468	177,273	-	-	143,663	1,276,404	Includes real estate taxes and rent reimbursement
Repairs & Maintenance	98,810	18,333	-	-	14,857	132,000	Includes Moving Expenses
Equipment / Furniture	-	-	-	-	-	-	
Security	-	-	-	-	-	-	
Utilities	232,054	43,054	-	-	34,891	310,000	
<b>TOTAL FACILITY OPERATION &amp; MAINTENANCE</b>	<b>1,361,569</b>	<b>252,619</b>	<b>-</b>	<b>-</b>	<b>204,724</b>	<b>1,818,912</b>	
DEPRECIATION & AMORTIZATION	136,368	25,301	-	-	20,504	182,173	
DISSOLUTION ESCROW & RESERVES / CONTIGENCY	85,710	15,902	-	-	12,887	114,500	
<b>TOTAL EXPENSES</b>	<b>9,430,708</b>	<b>1,690,644</b>	<b>-</b>	<b>-</b>	<b>1,396,220</b>	<b>12,517,572</b>	
<b>NET INCOME</b>	<b>2,006,276</b>	<b>(521,182)</b>	<b>-</b>	<b>-</b>	<b>(1,387,228)</b>	<b>97,866</b>	
<b>ENROLLMENT - *School Districts Are Linked To Above Entries*</b>	REGULAR EDUCATION	SPECIAL EDUCATION	TOTAL ENROLLED				
District of Location - New York City			-				
School District 2 (Enter Name)			-				
School District 3 (Enter Name)			-				
School District 4 (Enter Name)			-				
School District 5 (Enter Name)			-				
<b>TOTAL ENROLLMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>				
<b>REVENUE PER PUPIL</b>	<b>-</b>	<b>-</b>	<b>-</b>				
<b>EXPENSES PER PUPIL</b>	<b>-</b>	<b>-</b>	<b>-</b>				

# Appendix E: Disclosure of Financial Interest Form

Created Thursday, July 24, 2014

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Page 1

331800860954 BROWNSVILLE ASCEND CS

An Appendix E: Disclosure of Financial Interest Form must be completed for each active Trustee who served on the charter school's Board of Trustees during the 2013-14 school year. Trustees are at times difficult to track down in the summer months. Trustees may complete and submit at their leisure (but before the deadline) their individual form at:

<http://fluidsurveys.com/surveys/vickie-smith/appendix-e-trustee-disclosure-form/>. Trustees may download and/or email their forms to you upon completion.

Trustees who are technologically advanced may complete the survey using their smartphones or other mobile devices by downloading the this bar code link to the survey <https://fluidsurveys.com/account/surveys/540612/publish/qrcode/>. (Make sure you have the bar code application reader on your phone).

If a Trustee is unable to complete the form by the deadline (i.e, out of the country), the school is responsible for submitting the information required on the form for that individual trustee.

Just send the links via email today to your Trustees requesting that they each complete their form as soon as possible.  
Thank you.

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

Yes

Thank you.

# Appendix F: BOT Membership Table

Created Thursday, July 24, 2014

Page 1

331800860954 BROWNSVILLE ASCEND CS

## 1. Current Board Member Information

	Full Name of Individual Trustees	Position on Board (Officer or Rep).	Voting Member	Area of Expertise &/or Additional Role	Terms Served & Length (include date of election and expiration)	Committee affiliations
1	Amanda Craft	Secretary	Yes	Human assets, data management	7-1-2013 to present	
2	Stephanie Mauterstock	Chair/President	Yes	Charter schools, education, operations, grants	5-10-2011 to present	
3	Kathleen Quirk	Treasurer	Yes	Business, operations, policy	7-1-2013 to present	
4	Christine Schlendorf	Member	Yes	Education, architecture	7-1-2013 to present	
5	Lisa Smith	Parent Rep	Yes	Education	7-1-2013 to present	

## 2. Total Number of Members Joining Board during the 2013-14 school year

5

## 3. Total Number of Members Departing the Board during the 2013-14 school year

2

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

21

## 5. How many times did the Board meet during the 2013-14 school year?

10

## 6. How many times will the Board meet during the 2014-15 school year?

12

Thank you.

## Appendix H: Enrollment and Retention Efforts, Brownsville Ascend Charter School

### *Recruitment and Retention of SPED Students*

At Ascend Learning, we are committed to closing the achievement gap for each and every child, including every student with special needs. We are committed to ensuring that students with special needs make dramatic academic, independence, and self-advocacy gains. Our approach to serving students with special needs is grounded in our mission of preparing all students for college.

#### Recruitment:

In our marketing efforts, the school works closely with the district Committee on Special Education (CSE) offices to reach out to all student populations, distributing promotional materials to childcare centers (including Head Start facilities) with SPED populations, early intervention programs, doctors' offices, the Brooklyn Early Childhood Direction Center, and other community agencies that serve children with disabilities. All marketing materials include explicit language stating that Brooklyn Ascend Charter School welcomes special education students. Ascend Learning also plans to invite heads of local Head Start facilities and CSEs to a special breakfast presentation about the school's program.

As part of the admissions process, all families are asked how they heard about the school, and the school tracks such referrals as a proxy for recruitment data on potential students with disabilities.

In each year of operation, the school has attracted more special education students than in the previous year as we have expanded by one grade each year.

As an example of our outreach efforts, in the 2013-2014 school year, the director of student services visited an early childhood center for students with autism in Community School District 75 to learn about the center, meet with its leaders, and share Ascend marketing materials.

#### Retention:

Faculty and staff at Brownsville Ascend Charter School embrace students with special needs with the same enthusiasm they apply to all scholars at the school, communicating with words and actions appreciation, respect, and unfailing support. Faculty and staff communicate regularly with all parents via e-mail and phone, and at parent-teacher conferences and school events. Special meetings with parents of children with special needs (to discuss placement, changes of services, progress, and the like) provides additional opportunities for faculty and staff to gauge parental satisfaction and respond to any concerns—before they escalate to the point of a student's withdrawal.

Ascend's goal is to ensure that all scholars obtain a substantive and quality education regardless of their individual impediments or language requirements. We aim to meet these goals by offering a remedial program for both English and math, supplemental evidence-based instruction, a longer school year and several support settings including co-teaching.

Schools across the Ascend network have implemented a Response to Intervention Approach, which is a multi-tiered model. This means that each RTI tier provides more intensive support than the tier before it. Struggling students are provided additional support beyond what is provided in class, though they will continue to attend their main subject classes while they receive this extra help. Student progress will be monitored regularly by teachers, and support staff if appropriate, to ensure they show improvement toward meeting grade-level standards. Changes to the frequency, time, or

intensity of the intervention depend on students' individual needs and progress, and are reassessed regularly.

In the 2012-2013 school year, the Ascend Learning student support team created a special education parent group that has met several times across all schools in the Ascend network, including Brooklyn Ascend. The purposes of the group were support and education. Session topics have included Understanding Your Child's IEP, Knowing Your Child's Disability, The Evaluation Process: What Does This Testing Really Mean?

Further, the Ascend network has expanded its Integrated Co-Teaching Model (ICT) to accommodate increasing student need. ICT is an integrated service through which students with disabilities are educated with age appropriate peers in the general education classroom. It provides students the opportunity to be educated alongside their non-disabled peers with the full-time support of a special education teacher throughout the day to assist in adapting and modifying instruction. Students with disabilities are able to receive intervention throughout the school day in real time, eliminating learning gaps from forming in the first place. The general education students also benefit from smaller group instruction and modification throughout the day.

The culture at Brownsville Ascend is one of caring and compassion, such that students will value one another's differences, cheer for their peers who are struggling, and celebrate progress. All students are regarded as scholars and treated as such. No one is exempt from high expectations, which is realistic given the proven efficacy of the Sabis educational system for diverse populations. Students who might otherwise be consigned to separate offerings and held to a lesser standard thrive with a program that builds their knowledge systematically. This powerful culture of achievement for *all* and emphasis on teamwork and sense of family have contributed to extremely low attrition rates at Brownsville Ascend.

Brownsville Ascend Charter School carefully tracks student performance and persistence. The school reports to the board of trustees on adherence to special education and other enrollment targets. The board monitors such data and holds the school's leadership team accountable for meeting the needs of students with identified special needs. The board currently conducts outreach and follow-up to families who withdraw their children from the school to determine why they elected to withdraw. While some student attrition results inevitably from family mobility, the trustees focus especially on families who indicate that they are withdrawing their children from the school because of dissatisfaction. The school documents all such reports, board discussions, and follow-up activities, and keeps these records on file for at least the full charter period. This documentation guides school leaders in adjusting their strategies should they experience difficulty meeting their enrollment targets; it also helps them identify patterns or trends in enrollment and attrition.

The school's most effective recruitment and retention tool is our parent body. The school closely works with parents to ensure they are getting the support they need, and that they are satisfied with the education and services that their children are receiving. Evidence of parent satisfaction and parent demand can be seen in our annually rolling wait list. As of July 7, 2014, Brownsville Ascend has a waiting list of 1,254 students for the 2014-2015 school year.

#### *Recruitment and Retention of ELL Students*

The school has all marketing materials translated into Spanish, and has a native speaker available at the school, which fosters inclusion of our non-English-speaking families, and helps to integrate the school more fully in the life of the community. All marketing materials include explicit language

stating that Brownsville Ascend Charter School does not discriminate against English language learners.

The school employs an outreach strategy to cultivate relationships with businesses and other organizations serving minority language communities in the district. For example, the school targets stores that are owned by members of minority-language communities or are frequented by non-English speakers, *e.g.*, ethnic grocery stores and restaurants, as well as churches and daycare centers that serve minority-language populations. The school drops off and distributes dual-language flyers at these locations. The school documents all outreach efforts.

As described above, the school’s strong culture of achievement, respect, and compassion enfolds all students—including English language learners—in a powerful embrace, which we believe is one factor that has a positive impact on our retention rate. As noted, faculty and staff communicate regularly with all parents via e-mail and phone and at parent-teacher conferences and school events. Special meetings with parents of English language learners (to discuss placement, progress, and any issues) provide additional opportunities for faculty and staff to gauge parental satisfaction and respond proactively to any concerns.

The most powerful means of attracting and retaining English language learners, of course, is providing a program that helps students develop English language skills reliably and within a reasonable amount of time.

Special Population	2013-2014
<b>SPED</b>	9% (60 students)
Decertified	19 to date
In Progress	5
District	20%
<b>ELL</b>	0% (1 student)
District	5%

*Recruitment and Retention: FRPL*

As shown in the table below, Brownsville Ascend Charter School has serves a similar proportion of students who are eligible for free or reduced price lunch as that of the community school district in which the school is located. As a result, the school will not make any additions to its current student recruitment strategies to attract more students who are eligible applicants for the free and reduced price lunch program. According to school records, 88 percent of Brownsville Ascend students applied for free or reduced price lunch in the 2013-2014 school year.

FRPL	
Brownsville Ascend (2013-2014)	88%
Community School District 23 (2012-2013)	92%

# Appendix I: Teacher and Administrator Attrition

Created Thursday, July 31, 2014

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## Page 1

Charter School Name: 331800860954 BROWNSVILLE ASCEND CS

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, 2013, the FTE for added staff from July 1, 2013 through June 30, 2014, and the FTE for any departed staff from July 1, 2013 through June 30, 2014 using the two tables provided.

### 2013-14 Teacher Attrition Table

FTE Teachers on June 30, 2013	FTE Teachers Additions 7/1/13 – 6/30/14	FTE Teacher Departures 7/1/13 – 6/30/14
28	31	18

### 2013-14 Administrator Position Attrition Table

FTE Administrator Positions On 6/30/2013	FTE Administrator Additions 7/1/13 – 6/30/14	FTE Administrator Departures 7/1/13 – 6/30/14
17	9	5

Thank you

# Appendix J: Uncertified Teachers

Created Friday, August 01, 2014

## Page 1

Charter School Name: 331800860954 BROWNSVILLE ASCEND CS

### 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](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 2013-14?

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

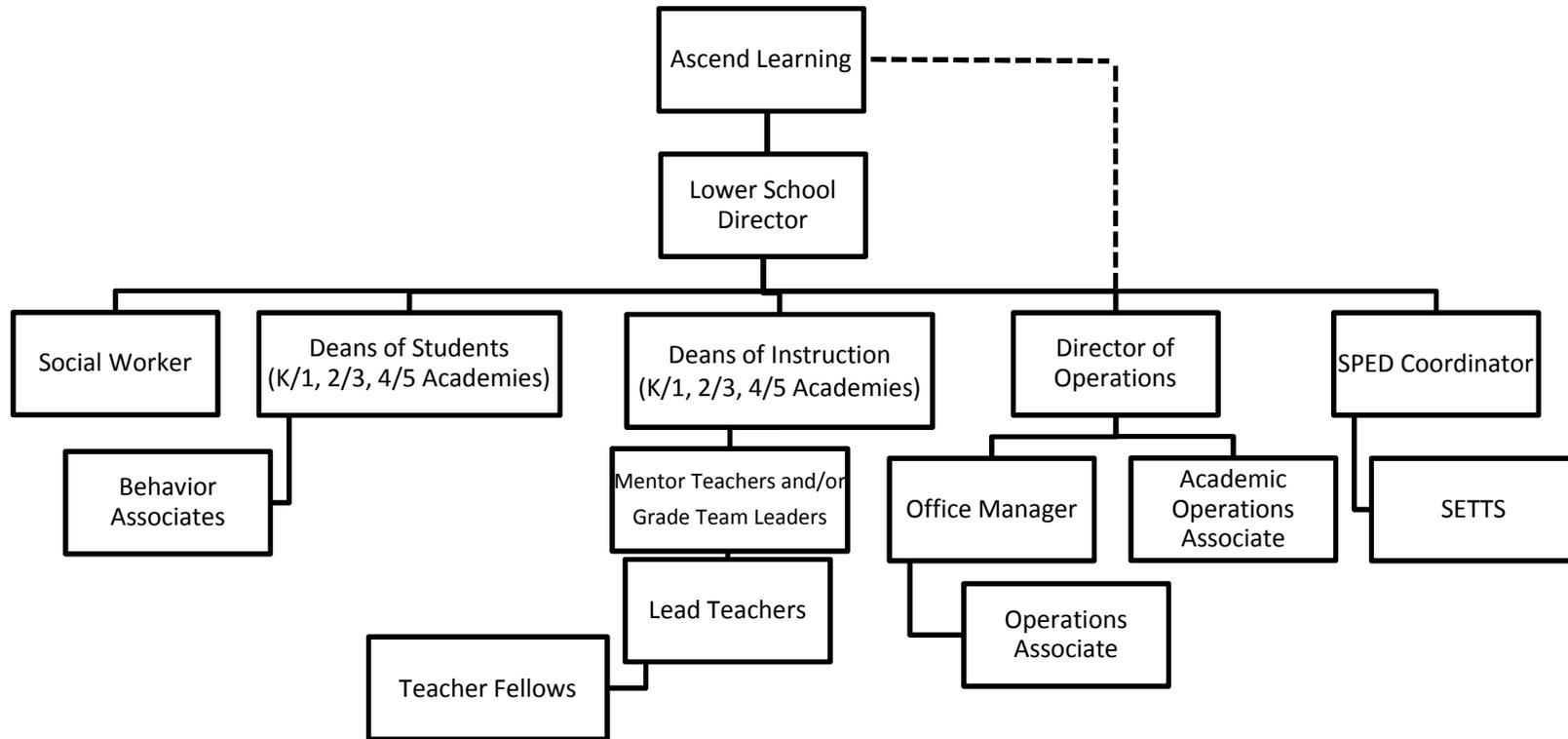
	FTE
(i) uncertified teachers with at least three years of elementary, middle or secondary classroom teaching experience	9
(ii) tenured or tenure track college faculty	0
(iii) individuals with two years satisfactory experience through Teach for America	1
(iv) individuals who possess exceptional business, professional, artistic, athletic, or military experience	2
Total FTE (Sum of all Uncertified Teaching Staff)	12

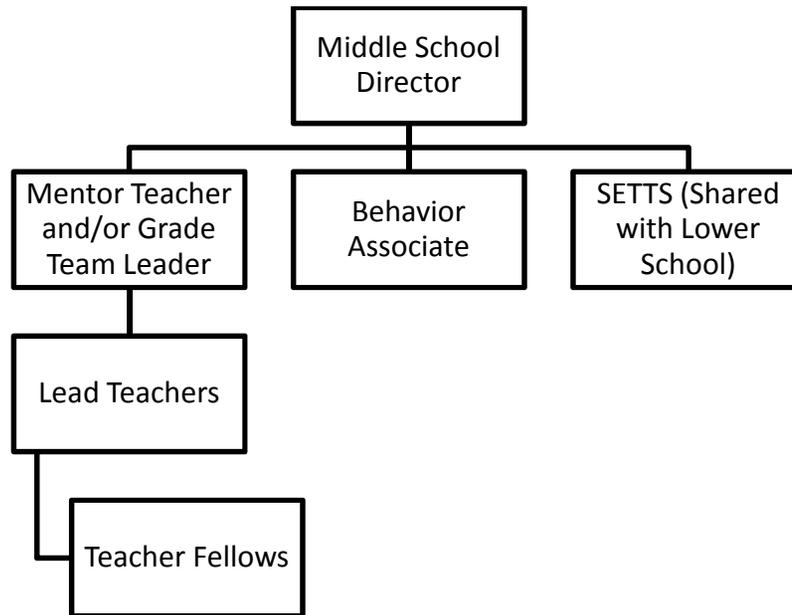
How many CERTIFIED Full-Time Equivalent Teachers were employed in the charter school as of the last day of school in 2013-14?

29

Thank you.

Appendix K: 2014-2015 Organizational Chart, Brownsville Ascend Charter School





# Required Form: 2013-14 Appendix E - Disclosure of Financial Interest Form

Created Tuesday, July 08, 2014

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/76310>

## 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:

*Lisa Smith*

2. Charter School Name:

*Brownsville Ascend Charter School*

3. Charter Authorizer:

*NYC Department of Education*

4. \*Your Home Address:

4. \*Your Home Address: | Street Address

4. \*Your Home Address: | City/State

4. \*Your Home Address: | Zip

5. \*Your Business Address

5. \*Your Business Address | Street Address

5. \*Your Business Address | City/State

5. \*Your Business Address | Zip

6. \*Daytime Phone Number:

7. \*E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

---

- Parent Representative

- Other, please specify...: Trustee

---

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*

13. 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

14. Are you a member, director, officer or employee of an organization formally partnered with 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 on the left is stylized and appears to be 'Lynn'. The second signature on the right is more legible and appears to be 'Dorothy'.

# Required Form: 2013-14 Appendix E - Disclosure of Financial Interest Form

Created Thursday, July 10, 2014

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/1c726>

## 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:

*Stephanie Mauterstock*

2. Charter School Name:

*Brownsville Ascend Charter School*

3. Charter Authorizer:

*NYC Department of Education*

4. \*Your Home Address:

4. \*Your Home Address: | Street Address

4. \*Your Home Address: | City/State

4. \*Your Home Address: | Zip

5. \*Your Business Address

5. \*Your Business Address | Street Address

5. \*Your Business Address | City/State

5. \*Your Business Address | Zip

6. \*Daytime Phone Number:

[REDACTED]

7. \*E-mail Address:

[REDACTED]

8. Select all positions you held on Board:

(check all that apply)

---

- Chair/President

- 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*

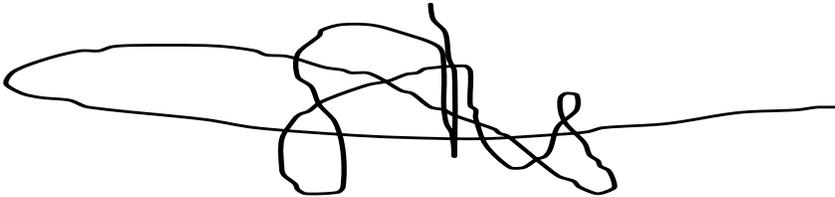
13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

14. Are you a member, director, officer or employee of an organization formally partnered with 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, consisting of several overlapping loops and a long horizontal line extending to the right.

# Required Form: 2013-14 Appendix E - Disclosure of Financial Interest Form

Created Thursday, July 10, 2014

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/92351>

## 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:

*Christine Schlendorf*

### 2. Charter School Name:

*Brownsville Ascend Charter School*

### 3. Charter Authorizer:

*NYC Department of Education*

### 4. \*Your Home Address:

4. \*Your Home Address: | Street Address

4. \*Your Home Address: | City/State

4. \*Your Home Address: | Zip

### 5. \*Your Business Address

5. \*Your Business Address | Street Address

5. \*Your Business Address | City/State

5. \*Your Business Address | Zip

### 6. \*Daytime Phone Number:

### 7. \*E-mail Address:

### 8. Select all positions you held on Board:

(check all that apply)

---

• Other, please specify...: Trustee

---

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

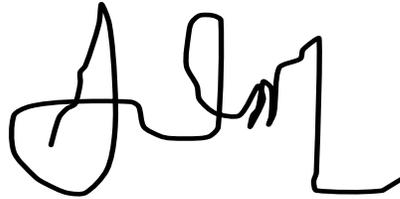
13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

14. Are you a member, director, officer or employee of an organization formally partnered with 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 be a stylized name.A handwritten signature in black ink, appearing to be a stylized name.

# Required Form: 2013-14 Appendix E - Disclosure of Financial Interest Form

Created Tuesday, July 15, 2014

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/2ba86>

## 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:

*Amanda Craft*

2. Charter School Name:

*Brownsville Ascend Charter School*

3. Charter Authorizer:

*NYC Department of Education*

4. \*Your Home Address:

4. \*Your Home Address: | Street Address

4. \*Your Home Address: | City/State

4. \*Your Home Address: | Zip

5. \*Your Business Address

5. \*Your Business Address | Street Address

5. \*Your Business Address | City/State

5. \*Your Business Address | Zip

6. \*Daytime Phone Number:

7. \*E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

---

• Other, please specify...: Trustee

---

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

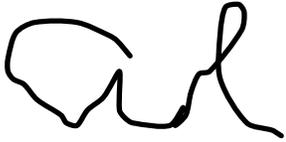
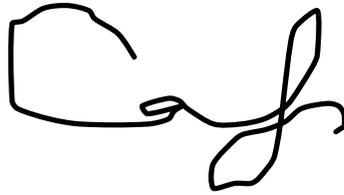
13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

14. Are you a member, director, officer or employee of an organization formally partnered with 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 be the initials 'AL'.A handwritten signature in black ink, appearing to be the initials 'CJ'.

# Required Form: 2013-14 Appendix E - Disclosure of Financial Interest Form

Created Wednesday, July 30, 2014

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/a7283>

## 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:

*Kathleen Quirk*

2. Charter School Name:

*Brownsville Ascend Charter School*

3. Charter Authorizer:

*NYC Department of Education*

4. \*Your Home Address:

4. \*Your Home Address: | Street Address

4. \*Your Home Address: | City/State

4. \*Your Home Address: | Zip

5. \*Your Business Address

5. \*Your Business Address | Street Address

5. \*Your Business Address | City/State

5. \*Your Business Address | Zip

6. \*Daytime Phone Number:

7. \*E-mail Address:

8. Select all positions you held on 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*

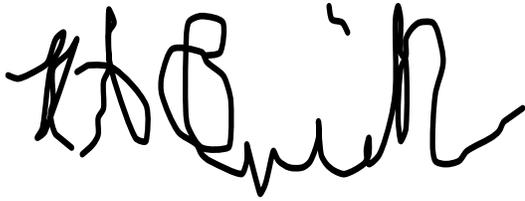
13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

14. Are you a member, director, officer or employee of an organization formally partnered with 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 be "K. B. Smith", written in a cursive style.