

Application: The Bronx Charter School for Better Learning 2

Dasha Alexander - dalexander@bronxbetterlearning.org
2022-2023 Annual Report

Summary

ID: 0000000199

Last submitted: Nov 1 2023 06:45 PM (EDT)

Entry 1 School Info and Cover Page

Completed - Jul 26 2023
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Entry 1 School Information and Cover Page

(New schools that were not open for instruction for the 2022-2023 school year are not required to complete or submit an annual report this year).

Please be advised that you will need to complete this cover page (including signatures) before all of the other tasks assigned to you by your school's authorizer are visible on your task page. While completing this cover page task, please ensure that you select the correct authorizer (**as of June 30, 2023**) or you may not be assigned the correct tasks.

BASIC INFORMATION

a. SCHOOL NAME

(Select name from the drop down menu)

BRONX CHARTER SCHOOL FOR BETTER LEARNING II 800000083986

a1. Popular School Name

BBL 2

b. CHARTER AUTHORIZER (As of June 30th, 2023)

Please select the correct authorizer as of June 30, 2023 or you may not be assigned the correct tasks.

SUNY BOARD OF TRUSTEES

c. School Unionized

Is your charter school unionized?

No

d. DISTRICT / CSD OF LOCATION

CSD #11 - BRONX

e. Date of Approved Initial Charter

Jun 1 2014

f. Date School First Opened for Instruction

Sep 1 2015

g. Approved School Mission and Key Design Elements

(Regents, NYCDOE and Buffalo BOE authorized schools only)

N/A

h. School Website Address

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

i. Total Approved Charter Enrollment for 2022-2023 School Year

456

j. Total Enrollment on June 30, 2023 - excluding Pre-K program enrollment

421

k. Grades Served

Grades served during the 2022-2023 school year (exclude Pre-K program students):

Use the CTRL button to select multiple grades to accurately capture every grade level served.

Responses Selected:

k

1

2

3

4

5

I. Charter Management Organization

Do you have a [Charter Management Organization](#)?

No

FACILITIES INFORMATION

m. FACILITIES

Will the school maintain or operate multiple sites in 2023-2024?

No, just one site.

School Site 1 (Primary)

m1. SCHOOL SITES

Please provide information on Site 1 for the upcoming school year.

	Physical Address	Phone Number	District/CSD	Grades to be Served at Site for previous year (K-5, 6-9, etc.)	Grades to be Served at Site for coming year (K-5, 6-9, etc.)	Receives Rental Assistance for Which Grades (If yes, enter the appropriate grades. If no, enter No).
Site 1	2545 Gunther Avenue, 3rd Floor, Bronx, NY 10469	718-655-6660 X2	NYC CSD 11	K-5	K-5	No

m1a. Please provide the contact information for Site 1.

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Shubert Jacobs	Executive Director	718-655-6660		sjacobs@bronxbetterlearning.org
Operational Leader	Anne Clarke-Raysor	Principal	718-655-6660		araysor@bronxbetterlearning.org
Compliance Contact	Dasha Alexander	Supervisor of Operations and Accountability	718-655-6660		dalexander@bronxbetterlearning.org
Complaint Contact	Anne Clarke-Raysor	Principal	718-655-6660		araysor@bronxbetterlearning.org
DASA Coordinator					
Phone Contact for After Hours Emergencies	Anne Clarke-Raysor	Principal	718-655-6660		araysor@bronxbetterlearning.org

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

Co-located Space

m1c. Please list the terms of your current co-location.

	Date school will leave current co-location	Is school working with NYCDOE to expand into current space?	If so, list year expansion will occur.	Is school working with NYCDOE to move to separate space?	If so, list the proposed space and year planned for move	School at Full Capacity at Site
Site 1	N/A	No		No		Yes

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

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

Certificate of Occupancy and Fire Inspection. Provide a copy of a current and non-expired certificate of occupancy (if outside NYC or in private space in NYC). For schools that are not in district space (NYC co-locations), provide a copy of a current and non-expired certificate of occupancy, and a copy of the current annual fire inspection results, which should be dated on or after July 1, 2023.

- Fire inspection certificates must be updated annually. For the upcoming school year 2023-2024, submit a current fire inspection certificate.
- If the fire inspection certificate is dated after the August 1, 2022 submission of the Annual Report, please submit the new certificate with the Annual Report entries due on November 1, 2023.

Site 1 Certificate of Occupancy (COO)

Site 1 Fire Inspection Report

This is required, marked optional for administrative purposes.

n. List of owned, rented, leased facilities not used to educate students

Separate by semi-colon (;)

N/A

CHARTER REVISIONS DURING THE 2022-2023 SCHOOL YEAR

o. Were there any revisions to the school's charter during the 2022-2023 school year? (Please include approved or pending material and non-material charter revisions).

Please note, listing the revisions here does not constitute a request. Schools are advised to seek revision requests through their authorizer directly.

(No response)

o2. Summary of Charter Revisions

	Category (Select Best Description)	Specific Revision (150 word limit)	Date Approved by BOT (if applicable)	Date Approved by Authorizer (if applicable)
1				
2				
3				
4				
5				

More revisions to add?

(No response)

ATTESTATIONS

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

Name	Dasha Alexander
Position	Supervisor of Operations and Accountability
Phone/Extension	718-660-6665
Email	dalexander@bronxbetterlearning.org

q. Our signatures (Executive Director/School Leader/Head of School and Board President) below attest that all of the information contained herein is truthful and accurate and that this charter school is in compliance with all aspects of its charter, and with all pertinent Federal, State, and local laws, regulations, and rules. We understand that if any information in any part of this report is found to have been deliberately misrepresented, that will constitute grounds for the revocation of our charter. Click **YES** to agree and then use the mouse on your PC or the stylus on your mobile device to sign your name).

Responses Selected:

Yes

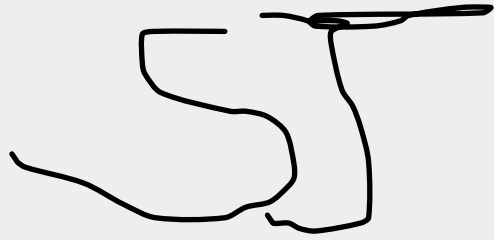
As outlined in ENTRY 10:

Our signatures (Executive Director/School Leader/Head of School and Board President) below attest that our school has reviewed, understands and will comply with the employee clearance and fingerprint requirements as outlined in Entry 10 and found in the [NYSED CSO Fingerprint Clearance Oct 2019 Memo](#). Click **YES** to agree.

Responses Selected:

Yes

Signature, Head of Charter School

A stylized, handwritten signature in black ink, consisting of a large 'S' followed by a vertical line and a horizontal stroke at the top.

Signature, President of the Board of Trustees

A complex, handwritten signature in black ink, featuring multiple loops and a long, sweeping tail.

Date

Jul 26 2023



Thank you.

Entry 2 Links to Critical Documents on School Website

Completed - Jul 26 2023
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Form for Entry 2 Links to Critical Documents on School Website

School Name: The Bronx Charter School for Better Learning 2

Required of ALL Charter Schools noting that SUNY-authorized charter schools are not required to submit item

4: Authorizer-approved DASA policy and NYSED-Approved School Discipline Policy

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

[New York State Report Card](#)

[Emergency Response Plan Memo](#)

[NYSED Subject Matter List](#)

	Link to Documents
1. Current Annual Report (i.e., 2022-2023 Annual Report)	https://resources.finalsite.net/images/v1676763200/bronxbetterlearningorg/ownragf8h4chvpyeiela/BBL2-annual-report-2023.pdf
2. Board meeting notices, agendas and documents	https://www.bronxbetterlearning.org/about/accountability-reports
3. New York State School Report Card	https://data.nysed.gov/profile.php?instid=800000083986
4. Authorizer-approved DASA Policy and NYSED-Approved School Discipline Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)	
5. District-wide safety plan, not a building level safety plan (as per the September 2021 Emergency Response Plan Memo	https://resources.finalsite.net/images/v1664561285/bronxbetterlearningorg/zouobyinohka2uafnfyw/Bronx-Charter-Schools-for-Better-Learning-Safety-Plan-2022-A.pdf
6. Authorizer-approved FOIL Policy	https://resources.finalsite.net/images/v1676763463/bronxbetterlearningorg/f79zi64bt7td4jwqjocm/BBL-FOIL-regs-2023.pdf
7. Subject matter list of FOIL records. (Example: See NYSED Subject Matter List)	https://www.bronxbetterlearning.org/about/accountability-reports

Thank you.



Entry 3 Accountability Plan Progress Reports

Completed - Nov 1 2023
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[BBL 2 APPR 22-23](#)

Filename: BBL_2_APPR_22-23.pdf Size: 534.5 kB

Entry 4 - Audited Financial Statements

Completed - Nov 1 2023
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[BRONX CHARTER SCHOOL FOR BETTER LEARNING - 06](#)

Filename: BRONX_CHARTER_SCHOOL_FOR_BETTER_LE_bQJDlqa.pdf Size: 408.7 kB

Entry 4a – Audited Financial Report Template (SUNY)

Completed - Nov 1 2023
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[Copy of BBL2 2022-23-Audited-Financial-Statement](#)

Filename: Copy_of_BBL2_2022-23-Audited-Fina_TW4l5ij.xlsx Size: 174.6 kB

Entry 5 – Fiscal Year 2023-2024 Budget

Completed - Nov 1 2023
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[FY24 Budget-Narrative-Questionnaire](#)

Filename: FY24_Budget-Narrative-Questionnair_nAwRRtx.pdf Size: 365.3 kB

[Copy of BBL2 2023-24-Budget-and-Quarterly-Report](#)

Filename: Copy_of_BBL2_2023-24-Budget-and-Q_EPCAUVm.xlsx Size: 534.0 kB

Entry 6 – Board of Trustees Disclosure of Financial Interest Form

Completed - Jul 26 2023
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[Dobkin](#)

Filename: Dobkin_WngNNQb.pdf Size: 542.7 kB

[Bernhardt](#)

Filename: Bernhardt_V76m6DP.pdf Size: 1.6 MB

[Kelly](#)

Filename: Kelly_5Jo8lGf.pdf Size: 590.5 kB

[Kimble](#)

Filename: Kimble_Q2Ka1Bv.pdf Size: 544.9 kB

[Jack](#)

Filename: Jack_mOLlq8F.pdf Size: 545.1 kB

[Myerberg](#)

Filename: Myerberg_1d9t4Pv.pdf Size: 544.8 kB

[Henry](#)

Filename: Henry_l6rpcDB.pdf Size: 544.5 kB

[Maye](#)

Filename: Maye_xl2lbfF.pdf Size: 545.2 kB

[Pagan](#)

Filename: Pagan_FUQezfq.pdf Size: 542.3 kB

[Waldman](#)

Filename: Waldman_xvDExVh.pdf Size: 706.3 kB

[Thomas](#)

Filename: Thomas_430wyay.pdf Size: 544.0 kB

Entry 7 BOT Membership Table

Completed - Jul 26 2023
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Entry 7 BOT Table

1. SUNY-AUTHORIZED charter schools are required to provide information for VOTING Trustees only.
2. REGENTS, NYCDOE, and BUFFALO BOE-AUTHORIZED charter schools are required to provide information for all --VOTING and NON-VOTING-- trustees.

Authorizer:

Who is the authorizer of your charter school?

SUNY

1. 2022-2023 Board Member Information (Enter info for each BOT member)

	Trustee Name	Trustee Email Address	Position on the Board	Committee Affiliations	Voting Member Per By-Laws (Y/N)	Number of Completed Terms Served	Start Date of Current Term (MM/DD/YYYY)	End Date of Current Term (MM/DD/YYYY)	Board Meetings Attended During 2022-2023
1	William Bernhardt	william.bernhardt@csi.cuny.edu	Trustee/Member	Complaint Review, Teacher Employment, Strategic Planning, Education Committee	Yes	8	07/01/2020	6/30/2023	11
2	Dean Thomas	dean@2collectio.com	Trustee/Member	Fundraising/Development, Policy/Governance	Yes	3	07/01/2020	06/30/2023	5 or less
3	Marilyn Maye	mcmay@aol.com	Treasurer	Finance/Audit, Teacher Employment, Strategic Planning, Education Committee	Yes	8	07/01/2020	06/30/2023	11
4	J e m	jem@blusky.me	Trustee/Member	Strategic Planning	Yes	2	07/01/2021	06/30/2024	5 or less

	P a g a n								
5	M a r l o n H e n r y	marlonph@yahoo.com	Parent Rep	Complain t Review, Educatio n Committe e, Teacher Employ ment	Yes	2	07/01/20 22	06/30/20 25	10
6	Kimberly Kelly	kimrere@msn.com	Chair	Finance/ Audit, Complain Review, Policy/G overnanc e, Teacher Employ ment, Strategic Planning	Yes	7	07/01/20 22	06/30/20 25	11
7	S y r i o n J a c k	syjack@gmail.com	Trustee/ Member	Finance/ Audit, Complain t Review	Yes	1	07/01/20 22	06/30/20 25	11
8	M a r v i n W a l d m a n	http://marvinwaldmann2g.mail.com	Vice Chair	Fundraisi ng/Devel opment, Policy/G overnanc e, Strategic Planning ,	Yes	7	07/01/20 22	06/30/20 25	10

				Education Committee					
9	Ariel Dobkin	aedobkin@gmail.com	Secretary	Fundraising/Development, Policy/Governance, Strategic Planning	Yes	2	07/01/2022	06/30/2025	9

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

Yes

1b. Board Member Information

	Trustee Name	Trustee Email Address	Position on the Board	Committee Affiliations	Voting Member Per By-Laws (Y/N)	Number of Terms Served	Start Date of Current Term (MM/DD/YYYY)	End Date of Current Term (MM/DD/YYYY)	Board Meetings Attended During 2022-2023
10	Gregory Kimnle, Jr.	gregory.kimblejr@gmail.com	Trustee/Member	Fundraising, Policy/Governance	Yes	2	07/01/2020	06/30/2023	11
11	Neal Myerberg	nmyerberg@myersadvisors.com	Trustee/Member	Audit/Finance, Fundraising/Development, Complaint Review	Yes		07/01/2021	06/30/2024	6
12									
13									
14									
15									

1c. Are there more than 15 members of the Board of Trustees?

No

2. INFORMATION ABOUT MEMBERS OF THE BOARD OF TRUSTEES

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

a. Total Number of BOT Members on June 30, 2023	11
b.Total Number of Members Added During 2022-2023	0
c. Total Number of Members who Departed during 2022-2023	0
d.Total Number of members, as set in Bylaws, Resolution or Minutes	11

3. Number of Board meetings held during 2022-2023

11

4. Number of Board meetings scheduled for 2023-2024

11

Total number of Voting Members on June 30, 2023:

11

Total number of Voting Members added during the 2022-2023 school year:

0

Total number of Voting Members who departed during the 2022-2023 school year:

0

Total Maximum Number of Voting members in 2022-2023, as set by the board in bylaws, resolution, or minutes:

13

Thank you.

Entry 9 Enrollment & Retention

Completed - Jul 26 2023
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Entry 9 Enrollment and Retention of Special Populations

Good Faith Efforts to Meet Recruitment Targets (Attract)

	Describe Recruitment Efforts in 2022-2023	Describe Recruitment Plans in 2023-2024
Economically Disadvantaged	<p>This year, we continued our initiative by having information sessions in local daycare centers and preschools, whose population is predominantly economically disadvantaged, to establish and maintain a relationship with the parents and staff of these centers and expand the community's awareness of our school. These demonstrations were done both virtually and in person. We also purchased local billboard advertising space in 10 locations and ran advertisements on those billboards for 4 weeks.</p>	<p>We will continue our recruitment outreach plan, as done this year, and increase our social media presence.</p>
English Language Learners	<p>We continued our recruitment of ELL students by:</p> <ul style="list-style-type: none"> -hosting information sessions in community centers, churches, and UPKs in targeted neighborhoods in the Bronx -distributing flyers through local businesses and apartment houses <p>We also provided our application in Spanish, which is the alternative language of the community. Additionally, we purchased local advertising space in Spanish printed publications.</p>	<p>We will continue our recruitment outreach plan, as done this year, and increase our social media presence.</p>
Students with Disabilities	<p>We make a clear statement in all communications sent to families that all students are encouraged to apply for the enrollment lottery, including students currently on or being evaluated for IEPs. During our outreach, we explain to potential parents the systems we have in place to guarantee their child is</p>	<p>We will continue our recruitment outreach plan, as done this year, and increase our social media presence.</p>

going to receive the full services required.	
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Good Faith Efforts To Meet Enrollment Retention Targets

	Describe Retention Efforts in 2022-2023	Describe Retention Plans in 2023-2024
Economically Disadvantaged	We offered a comprehensive student support program, which is staffed to provide services for the needs of our student population (e.g., guidance counselors, and behavior consultants). We maintained a small-school environment with a "warm/strict school culture" that offers students explicit instruction in positive character development, and clear and consistent behavioral expectations. We maintain frequent communication with parents about their child's development.	We will continue our retention efforts, as done this year.
English Language Learners	We have appointed an RTI coordinator to ensure that the needs of all ELL students are met. We ensured the academic needs of all students are met with support from our Academic Leaders and ELL teacher. We ensured that in addition to all requirements, ELL students receive adequate academic support from their classroom teachers. We continued to provide parents/guardians of ELL students avenues to provide feedback and express concerns through our conferences.	We will continue our retention efforts, as done this year.
Students with Disabilities	Our school continues to develop strategies to meet the needs of its special education students. The guidance department has expanded in order to provide social and emotional support to students with behavioral challenges. In addition, we continue to partner with the community agencies that provide	We will continue our retention efforts, as done this year.

	<p>related services to our students. This school continued to engage parents in understanding their student's IEPs and advocate on their behalf. IEP meetings were held on a yearly basis and we continued to meet the needs of all students with IEPs.</p>	
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Entry 10 – Teacher and Administrator Attrition

Completed - Jul 26 2023

Form for "Entry 10 – Teacher and Administrator Attrition" Revised to Employee Fingerprint Requirements Attestation

A. TEACH System – Employee Clearance

Required of ALL Charter Schools

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

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

1. Emergency Conditional Clearances

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

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

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

^[1] Employees who must be cleared include, but are not limited to, teachers, administrative staff, janitors, security personnel and cafeteria workers, and other staff who are present when children are in the school building. **This includes paraprofessionals and other school personnel that are provided or assigned by the district of location, as well as related/contracted service providers.** See NYSED memorandum dated October 1, 2019 at <http://www.nysed.gov/common/nysed/files/programs/charter-schools/employeeefingerprintoct19.pdf> or visit the NYSED website at: <http://www.highered.nysed.gov/tsei/ospra/fingerprintingcharts.html> for more information regarding who must be fingerprinted. Also see, 8 NYCRR §87.2.

B. Emergency Conditional Clearances

Emergency Conditional Clearances

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

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

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

Attestation

Responses Selected:

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

Entry 13 School Calendar

Completed - Jul 26 2023
(Invalid HTML)

23 Calendar rev

Filename: 23_Calendar_rev_75vajEh.pdf Size: 250.5 kB

Optional Additional Documents to Upload (BOR)

Incomplete



The Bronx Charter School for Better Learning 2

2022-23 ACCOUNTABILITY PLAN PROGRESS REPORT

Submitted to the SUNY Charter Schools Institute on:

September 15, 2023

By Shubert Jacobs and Dasha Alexander

3740 Baychester Ave – Annex
Bronx NY 10466

718 665-6660

www.bronxbetterlearning.org

2022-23 ACCOUNTABILITY PLAN PROGRESS REPORT

Shubert Jacobs, Executive Director, and Dasha Alexander, Supervisor of Operations and Accountability, prepared this 2022-23 Accountability Progress Report on behalf of the charter school's board of trustees:

Trustee's Name	Board Position	
	Office (e.g., chair, treasurer, secretary)	Committees (e.g., finance, executive)
Kimberly Kelly	Chair	Complaint Review, Policy/Governance, Strategic Planning, Finance/Audit, Teacher Employment Committees
Marvin Waldman	Vice Chair	Fundraising/Development, Policy/Governance, Education, Strategic Planning Committees
Ariel Dobkin	Secretary	Fundraising/Development, Policy/ Governance, Strategic Planning Committees
Marilyn Maye	Treasurer	Finance/Audit, Strategic Planning, Education, Teacher Employment Committees
Marlon Henry	Parent Representative	Complaint Review, Teacher Employment, Education Committees
William Bernhardt	Trustee	Teacher Employment, Education, Complaint, Strategic Planning Committees
Dean Thomas	Trustee	Fundraising/Development Committee
Neal Myerberg	Trustee	Fundraising/Development, Finance/Audit Committees
Jem Pagan	Trustee	Strategic Planning Committee
Gregory Kimble, Jr.	Trustee	Fundraising/Development, Policy/ Governance Committees
Syrion Jack	Trustee	Finance/Audit, Complaint Review Committees

Mr. Shubert Jacobs has served as the Acting Executive Director since March 2023 and officially became the Executive Director of the Bronx Charter Schools for Better Learning in mid-October 2023.

SCHOOL OVERVIEW

The Board of Trustees of the State University of New York approved the application for the Bronx Charter School for Better Learning 2 on June 4, 2014. As of September 2015, the Bronx Charter School for Better Learning Educational Corporation (Board of Trustees) has governed both charters. Prior to the first year of operation, BBL 2 reached a shared space agreement with the New York City Department of Education, through which BBL 2, the school, received permission to co-locate on the JHS 144 Michelangelo campus, sharing space with two public middle schools: JHS 144 and Pelham Gardens. BBL 2 is located at 2545 Gunther Avenue, on the 3rd floor, in CSD 11, approximately two miles from BBL 2. BBL 2 opened in the fall of 2015 with an enrollment of 75 students in kindergarten. For the 2016-17 school year, BBL 2 added a 1st grade, increasing its enrollment to 150 students. BBL 2 continued to add one grade each year and reached full capacity in 2020. The BBL 2 campus now accommodates its full enrollment. Beginning September 2015, BBL 2 occupied a total of 16 full or half size classrooms. For the 2016-2017 school year, BBL 2 occupied a total of 17 full or half size classrooms, in the 2017-2018 school year, we occupied 19 full or half size classrooms, and in the 2018-2019 school year, BBL 2 occupied a total of 22 full or half size classrooms. In the 2019-2020 school year, BBL 2 occupied a total of 25 full or half size classrooms. In 2020-2021, BBL 2 occupied all rooms on the 3rd floor of the building except for one full classroom (which remained as a Pelham Gardens classroom space) and a shared office space, as well as one classroom on the 2nd floor. Currently, the Bronx Charter School for Better Learning 2 is at full capacity, occupying the third floor and one additional instructional space on the second floor. In 2021-2022, with BBL 2 at full capacity, we received one additional office space on the 3rd floor.

The mission of the Bronx Charter School for Better Learning is as follows:

The Bronx Charter School for Better Learning provides its students with a solid foundation for academic success, through achievement that exceeds citywide averages and meets or exceeds New York State standards and national norms in all curriculum areas tested, especially in mathematics and language arts. Our teaching constantly adjusts to the needs of our students, leading to independence, autonomy, responsibility and a sustained love of learning, all of which contribute directly to high academic achievement.

To fulfill its mission, the school's teachers endeavor to practice *the subordination of teaching to learning*, an instructional approach that does not dominate learning, but rather is guided by it. Implementing the approach involves: getting students actively and mentally engaged in lessons; assisting students to go beyond rote memorization, wherever the subject matter allows, and to develop criteria for understanding; recognizing every child's high intellectual capacity and,

2022-23 ACCOUNTABILITY PLAN PROGRESS REPORT

thereby, welcoming errors in students' work as guides to help them harness that capacity; promoting students' use of what they know to master new content; and encouraging student initiative and self-sufficiency.

BBL 2:

- is not test-prep driven; as noted, the instructional approach is constructivist: we know children “construct” their knowledge, understanding and skills, so our teaching is guided by their learning and does not dominate it;
- does not have extended school days;
- does not incorporate an extended school year;
- backfills at all grade levels; and
- welcomes and actively recruits students eligible for free and reduced lunch, eligible for special education services and/or eligible for support as Multilingual Learners (MLLs).

On Wednesday, March 15, 2023, the SUNY Board of Trustees unanimously voted to renew Bronx Charter Schools for Better Learning's charters as a single entity, thereby aligning our charter cycles through 2028. While BBL 2's renewal is a 3-year “extension,” it is considered a *full-term* renewal. BBL 2's cycle now aligns with BBL 2's full five-year charter renewal term. The SUNY Board of Trustees approved our charter renewals without condition.

In response to the learning disruptions experienced due to the COVID-19 pandemic, the Bronx Charter Schools for Better Learning made curricular adjustments to accelerate learning. For example, we have modified our mathematics program to include additional computation practice in all grades to ensure students possess the skills needed to address grade-specific curricular content. Our primary reading program, *Words in Color*, is now utilized more frequently in the older grades to address decoding deficiencies. To mitigate learning losses in reading comprehension and writing, BBL 2 is including *Junior Great Books* and a literacy-rich Social Studies curriculum, *Inquiry Journeys*. These curricular interventions have proven fruitful, and we continue to use the aforementioned platforms to enhance our academic program.

Professional development has always been an essential component of BBL's academic program. While our past two summers have been dedicated to addressing the needs of students in response to the COVID-19 pandemic, BBL school leaders across both schools unanimously expressed the need to focus on teacher and teaching assistant preparation. In response to a needs assessment conducted by Principals, Academic Leaders, and the Professional Development department, BBL decided to dedicate the time and resources to train instructional staff during the Summer of 2023. Investing in summer training for instructional staff deepens their understanding of the curriculum, enhances pedagogical skills, fosters collaboration, and prepares them to address the diverse needs of students. BBL is confident

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that such dedication to staff development directly translates to enhanced student success and well-being.

We continue to offer a comprehensive suite of supports for students, staff, and families.

Students	<ul style="list-style-type: none"> • Monthly wellness checks for students and families: check-ins via calls or text for working parents; providing counseling as needed • Monthly SEL guidance classes: social-emotional learning support through our 7 Mindsets Program • College and career lessons: based on their career aspirations of students • Trauma recovery training for students: supportive forum for students to share their experiences and relate to one another with a focus on learning coping skills • Saturday Academics: providing targeting support for students in need • Targeted independent middle school and specialized programs for current 5th graders and early exposure for grades 2-4: Summer on the Hill, REACH Prep, A Better Chance, Prep for Prep, Independent School Entrance Examination Preparation for 5th graders on Saturdays • Support for alumni: Oliver Program, TEAK, and Prep 9
Families	<ul style="list-style-type: none"> • Coffee and Conversation: provide parents the opportunity to meet with principals to collaborate, share feedback, and discuss school events and culture in an intimate setting • Parent Involvement Days: parents invited into classrooms to participate in learning activities • Parent support workshops: focus on community-building, sharing, and learning coping skills • Middle school spotlight: weekly meetings about middle school application process • Special programs: invited guests, such program coordinators or directors of Summer on the Hill/ REACH Prep/ Prep for Prep as well as independent schools. • Commonsense Parenting: two cycles of 10-week virtual sessions
Staff	<ul style="list-style-type: none"> • Trauma sensitive behavior management strategies: sharing instructional and social-emotional strategies based on the needs and behaviors exhibited by students • Mandated reporter training: workshop for staff to learn state and local mandated reporter guidelines regarding suspected cases of child abuse • Weekly grade level meetings: attending planning meetings to help teachers interpret the behaviors and needs of students while sharing strategies • Additional professional development: trauma-informed instruction, differentiation, meeting the needs of all students • Nonviolent Crisis Intervention Training: empowering educators to effectively and safely meet the needs of students in varying degrees of crisis • 7 Mindsets: Multitiered preK-12 SEL Curriculum designed to drive student achievement as well as create safe, supportive, and thriving communities • Data Days: dedicating time for staff to review and analyze data and ultimately generate data-informed action plans

ENROLLMENT SUMMARY

School Enrollment by Grade Level and School Year

School	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
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Year														
2020-2021	70	77	79	75	78	78								457
2021-2022	68	76	74	73	74	72								437
2022-23	77	74	72	79	72	69								443

GOAL 1: ENGLISH LANGUAGE ARTS

Students will become proficient readers and writers of the English Language.

BACKGROUND

The Bronx Charter School for Better Learning 2 continues its focus on four priorities:

- 1) Instructional Rigor, to ensure that every student receives an instructional program that is rigorous and enriching;
- 2) Data Based Decision Making, to ensure that all instructional decisions are based on student performance;
- 3) Meeting Individual Student Needs, to ensure that the instructional program regularly adapts to meet the needs of each student;
- 4) Student Empowerment, to ensure that through an instructional program that emphasizes engagement, effort and efficacy, all students sustain a personal sense of their own innate abilities.

During the 2022-2023 school year, BBL 2 maintained its strong commitment to ensuring a quality ELA program for all its students, through the delivery of a comprehensive and challenging instructional program that is aligned with the New York State Learning Standards by:

- Developing and continuing to revise its ELA curriculum, which is based on authentic texts and promotes rich conversations, vocabulary development and critical analysis. Our curriculum consists of thematic units, including various reading and writing genres;
- Continuing to edit and revise K-5 ELA curriculum, primarily to increase rigor and to transition away from skill-based instruction to one that is theme based, focusing on the underlying mental functionings that are called upon for the range of reading skills that ensure high achievement;
- Continuing to emphasize the consistent application of Bronx Better Learning's pedagogical approach, the *subordination of teaching to learning*;
- Continuing to incorporate, as part of its ELA class sessions, the use of Reader's Workshop and Writer's Workshop;
- Supporting increased reading proficiency through NWEA's Assessment program;
- Providing technology resources and computer-based non-fiction resources with *Achieve 3000*, a web-based, adaptive, differentiated instructional resource;
- Continuing to closely monitor each student's progress through regularly scheduled internal, interim assessments;

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- Having one “Data Day” per month when teachers have the opportunity to analyze student data and develop action plans;
- Providing training an data analysis through our campus-based Assessment Team;
- Continuing to provide supplemental support to students identified as not progressing as expected;
- Employing a Supervisor of Curriculum and Instruction to oversee and coordinate teacher development, designed specifically to promote teachers’ capacity to practice well our unique pedagogy, the *subordination of teaching to learning*;
- Elevating high performing teachers to the position of Academic Leaders, assigned to further support teacher development at each grade level;
- Continuing to provide Professional Development, through our in-house Professional Development specialists and outside consultants, to both teachers and instructional assistants, further ensuring each person’s readiness to support the needs of all of our students;
- Including supplementary programs, such as Junior Great Books;
- Continuing to utilize writing rubrics that are aligned with the State’s Learning Standards and;
- Broadening our instructional technology resources and platforms for both students and teachers.

ELEMENTARY AND MIDDLE ELA

ELA Measure 1 - Absolute

Each year, 75 percent of all tested students enrolled in at least their second year will perform at or above proficiency on the New York State English language arts examination for grades 3-8.

The tables below summarize the participation information for this year’s test administration as well as the performance of all students and students enrolled for at least two years.

2022-23 State English Language Arts Exam
Number of Students Tested and Not Tested

Grade	Total Tested	Not Tested						Total Enrolled
		Absent	Refusal	ELL/IEP	Admin error	Medically excused	Other reason	
3	73	0	1	0	0	0	0	74
4	67	0	1	0	0	0	1	69
5	68	0	0	0	0	0	1	69
All	208	0	2	0	0	0	2	212

Performance on 2022-23 State English Language Arts Exam

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By All Students and Students Enrolled in At Least Their Second Year¹

Grade	All Students			Enrolled in at least their Second Year		
	Number Tested	Number Proficient	Percent Proficient	Number Tested	Number Proficient	Percent Proficient
3	73	41	56%	71	40	56%
4	67	27	40%	64	26	41%
5	68	30	44%	67	30	45%
All	208	98	47%	202	96	48%

ELA Measure 2 - Absolute

Each year, the school's aggregate Performance Index ("PI") on the State English language arts exam will meet that year's state Measure of Interim Progress ("MIP") set forth in the state's ESSA accountability system.

Schools are not required to report attainment of this measure for 2022-23. Subsequent to the completion of this document, the Institute may calculate and report out results to schools pending further information from the NYSED.

ELA Measure 3 - Comparative

Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state English language arts exam will be greater than that of all students in the same tested grades in the school district of comparison.

A school compares tested students enrolled in at least their second year to all tested students in the public school district of comparison. Comparisons are between the results for each grade in which the school had tested students in at least their second year at the school and the total result for all students at the corresponding grades in the school district.²

2022-23 State English Language Arts Exam Charter School and District Performance by Grade Level

Grade	Percent of Students at or Above Proficiency			
	Charter School Students In At Least 2 nd Year		All District Students	
	Percent Proficient	Number Tested	Percent Proficient	Number Tested
3	56%	71	35%	2059

¹ Students are considered "enrolled in at least their second year" if they were enrolled on BEDS day of the school year prior to the most recent exam administration.

² Schools can access these data when the NYSED releases its database containing grade level ELA and mathematics results for all schools and districts statewide. The NYSED announces the releases of these data [here](#).

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4	41%	64	41%	2334
5	45%	67	39%	2318
All	48%	202	38%	6711

ELA Measure 4 - Comparative

Each year, the school will exceed its predicted level of performance on the state English language arts exam by an effect size of 0.3 or above (performing higher than expected to a meaningful degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State.

The Charters Schools Institute conducts a Comparative Performance Analysis, which compares the school's performance to that of demographically similar public schools statewide. The Institute uses a regression analysis to control for the percentage of economically disadvantaged students among all public schools in New York State. The difference between the school's actual and predicted performance, relative to other schools with similar economically disadvantaged statistics, produces an Effect Size. An Effect Size of 0.3, or performing higher than expected to a meaningful degree, is the target for this measure. Given the timing of the state's release of economically disadvantaged data and the demands of the data analysis, the 2022-23 analysis is not yet available. This report contains 2021-22 results.³

2022-23 English Language Arts Comparative Performance by Grade Level

Grade	Percent Economically Disadvantaged	Percent of Students at Levels 3&4 ⁴		Effect Size
		Actual	Predicted	
3	76.6	37.0	38.1	-0.06
4	77.2	41.9	32.8	0.52
5	75.0	34.7	30.3	0.27
All	76.3	37.9	33.7	0.25

ELA Measure 5 - Growth

Each year, under the state's Growth Model, the school's mean unadjusted growth percentile in English language arts for all tested students in grades 4-8 will be above the target of 50.

Given the timing of the state's release of Growth Model data, the 2022-23 analysis is not yet available. As such, schools are not required to report on this measure for 2022-23. The Institute will calculate and report out results to schools pending availability of the data.

³ These data can be found in the school's Accountability Summary provided by the Institute in spring 2023.

⁴ Typically, the Institute uses schools' mean scale scores (when available) to calculate the comparative performance analysis. Due to the late availability of the 2021-22 mean scale scores, the Institute formally reported out the analysis using proficiency rates. The Institute will retroactively send schools the 2021-22 comparative performance analysis using mean scale scores in fall 2023.

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ELA INTERNAL EXAM RESULTS

As illustrated in the table entitled *2022-23 NWEA MAP ELA Assessment End of Year Results*, BBL 2 students did not meet the median growth percentile for all students tested. The target growth goal for this measure is 50, with BBL 2's results being 43. While it is clear that BBL 2 students experienced growth in ELA, we fell short of the normed median growth percentile rate. Further, our result on this measure for the 2021-2022 school year was 28, demonstrating significant improvement on this measure between the 2021-2022 and 2022-2023 school years.

Neither our low initial achievers nor our students with disabilities groups achieved their target growth goals. However, BBL 2 students demonstrated improvement in each growth measure from previous school year.

During 2022-23, in addition to the New York State 3rd – 8th grade exams, the school primarily used the following assessment to measure student growth and achievement in ELA: **NWEA MAP**

NWEA

2022-23 NWEA MAP ELA Assessment End of Year Results					
Measure	Subgroup	Target	Tested	Results	Met?
Measure 1: Each year, the school's median growth percentile of all 3 rd through 8 th grade students will be greater than 50. Student growth is the difference between the beginning of year score and the end of year score.	All students	50	201	43	No
Measure 2: Each year, the school's median growth percentile of all 3 rd through 8 th grade students whose achievement did not meet or exceed the RIT score proficiency equivalent in the fall will meet or exceed 55 in the spring administration.	Low initial achievers	55	108	41	No
Measure 3: Each year, the median growth percentile of 3 rd through 8 th grade students with disabilities at the school will be equal to or greater than the median growth of 3 rd through 8 th grade general education students at the school.	Students with disabilities ⁵	43	21	24	No

⁵ Schools may elect to report the aggregated data for a different subpopulation of students if the total tested number of students with disabilities is 5 or fewer, or if the school's mission aligns to serving a different specific

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Measure 4: Each year, 75% of 3 rd through 8 th grade students enrolled in at least their second year at the school will meet or exceed the RIT score proficiency equivalent according to the most recent linking study comparing NWEA Growth to New York State standards. ⁶	2+ students	75%	202	43%	No
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End of Year Performance on 2022-23 NWEA MAP ELA Assessment By All Students and Students Enrolled in At Least Their Second Year

Grades	All Students		Enrolled in at least their Second Year	
	Percent Proficient ⁷	Number Tested	Percent Proficient	Number Tested
3	56%	72	56%	70
4	48%	69	49%	65
5	24%	68	24%	67
All	43%	209	43%	202

End of Year Growth on 2022-23 NWEA MAP ELA Assessment By All Students

Grades	Median Growth Percentile	Number Tested
3	45	70
4	50	65
5	32	66
All	43	201

subpopulation. For schools that choose a different subpopulation (e.g. English language learners, students experiencing housing insecurity, etc.), please explain the rationale in the narrative section

⁶ <https://www.nwea.org/content/uploads/2020/02/NY-MAP-Growth-Linking-Study-Report-2020-07-22.pdf>.

⁷ Proficient is defined as scoring at or above the grade-level RIT score cut score according to the most recently available linking study found [here](#). Refer to pages 15-16, tables 3.5 and 3.6.

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SUMMARY OF THE ELA GOAL

BBL 2 did not meet *Absolute* measure 1 requiring that 75 percent of all tested students who are enrolled in at least their second year will perform at proficiency on the New York State English language arts exam for grades 3-8.

BBL 2 met *Comparative* measure 1 measures stipulating that each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state English language arts exam will be greater than that of students in the same tested grades in the school district of comparison.

BBL 2 did not meet *Comparative* measure 2, requiring the school exceeding its predicted level of performance on the state English language arts exam by an effect size of 0.3 or above (performing higher than expected to a meaningful degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State.

Type	Measure	Outcome
Absolute	Each year, 75 percent of all tested students who are enrolled in at least their second year will perform at proficiency on the New York State English language arts exam for grades 3-8.	No
Absolute	Each year, the school's aggregate PI on the state's English language arts exam will meet that year's state MIP as set forth in the state's ESSA accountability system.	N/A
Comparative	Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state English language arts exam will be greater than that of students in the same tested grades in the school district of comparison.	Yes
Comparative	Each year, the school will exceed its predicted level of performance on the state English language arts exam by an effect size of 0.3 or above (performing higher than expected to a meaningful degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State.	No
Growth	Each year, under the state's Growth Model the school's mean unadjusted growth percentile in English language arts for all tested students in grades 4-8 will be above the target of 50.	N/A

EVALUATION OF ELA GOAL

It is crucial to recognize that while BBL 2 did not reach all desired targets in English Language Arts, progress is clearly evident. BBL 2 exhibited resilience and adaptability in the face of pandemic and post-pandemic challenges, including disrupted learning and teacher retention.

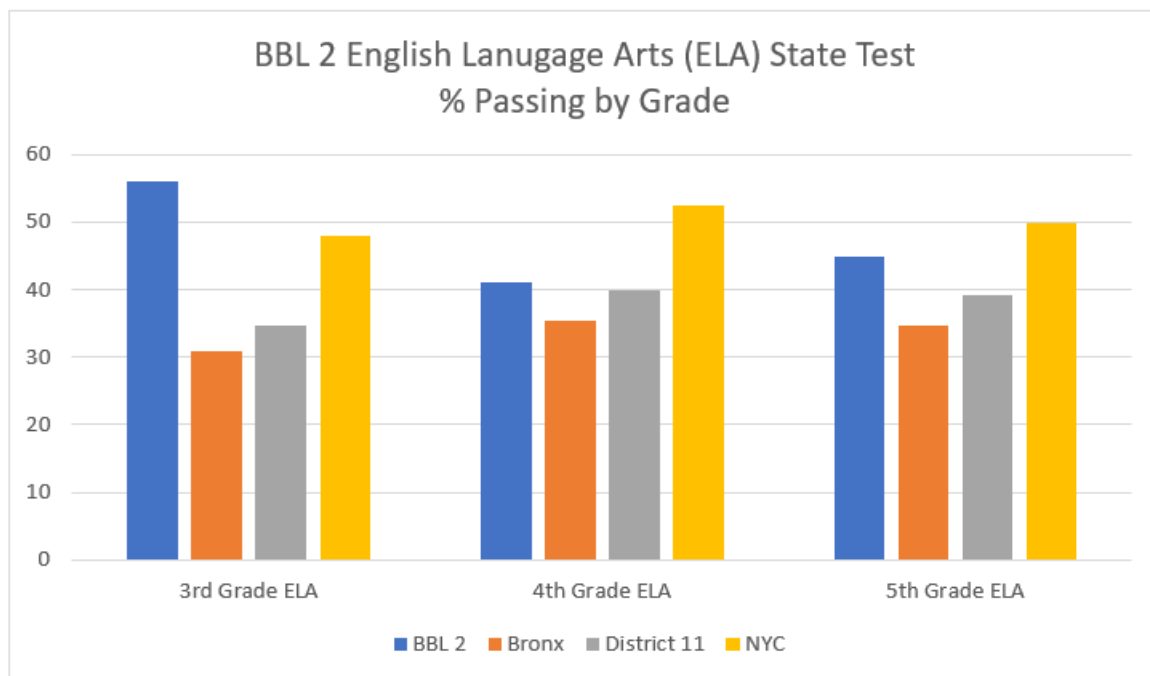
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Testament to the efforts of our students, teachers, and staff, the percentage of proficient students, those with us for at least two years, saw an increase of 38% to 48% within a year. This growth, despite the lingering setbacks caused by aforementioned pandemic-related challenges, is a clear indicator that the interventions implemented by BBL 2 in ELA are both effective and conducive to accelerated student learning.

Additionally, BBL 2 continues its track record of outperforming both its resident district. 48% of BBL 2 students passed the NYS ELA test as compared to District 11, which has a 38% passing rate.

BBL 2 students did not outperform students in schools with comparable socioeconomic levels to a meaningful degree, with an effect size of 0.25.

The table below demonstrates that in addition to outperforming District 11, our students outscored the borough in grades 3, 4, and 5. Further, BBL 2 students outperformed New York City students in grade 3 in English Language Arts.



ADDITIONAL CONTEXT AND EVIDENCE

The utilization of assessments like the NWEA MAP is valuable as it offers a comprehensive view of student performance. The 2022-2023 school year was our first year using this assessment platform. In BBL 2's second year of implementing this assessment, we have taken what we learned from the 2022-2023 school year and have diligent steps to solidify our administration

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processes and protocols for 2023-2024. We aim to ensure that the data derived are both reliable and valid.

It is noteworthy that while NWEA MAP is a normed tool with statistical alignment to State Test proficiency rates (as cited in the 2020 linking study), there exists significant differences between each grade's performance on MAP relative to the most recent NYS ELA exams. Recognizing these variances, we are committed to thoroughly analyzing the results of both tests.

BBL 2 NYS ELA Test Proficiency Compared to MAP Proficiency Percentages

BBL 2 ELA	State	MAP	Difference
3	56	56	0
4	41	49	+8
5	45	24	-21
Total	48	43	-5

In our pursuit of excellence, our chief aim is to ensure that every assessment tool we employ provides an authentic representation of our students' abilities.

ELA ACTION PLAN

As highlighted in our action plan, below, we continue to closely review and enhance our newly revamped ELA curriculum, along with several ancillary actions that have proven successful. The BBL Board of Trustees affirms its commitment to ensure the continued improvement of student performance in ELA, including working with the Executive Director to provide all needed resources.

The following steps have been taken in order to further boost student achievement:

1. BBL consistently and constantly seeks to increase the rigor of the content and academic challenges presented to students. By raising the level of vocabulary students are exposed to and expected to use, their writing and reading comprehension is improved. Our instructional staff will continue to plan and integrate the reading, writing, and Words in Color ELA curricula (K-5), which in turn will provide a comprehensive, broader perspective for teaching and learning and a cohesive literacy program. Students will be able to analyze high-level texts and incorporate such writing mechanics in their own writing.
2. We will continue to incorporate daily reading times in our schedule. We will use the *Junior Great Books* curriculum which combines high-quality literature, student-centered discussion, and activities that support reading comprehension, critical thinking, speaking and listening, and writing. *Junior Great Books* exposes students to both fiction and informational texts. Teachers are trained to provide students with a staircase of text complexity which they can apply to other works,

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while focusing on finding evidence to support their responses. Additionally, this program exposes students to rich vocabulary. BBL also has adopted *Inquiry Journeys* as part of its social studies curriculum since it not only aligns with the pedagogy but supplies rich engaging texts. The inquiry process engages students' drive to discover, their need to question, and their ability to create solutions that transform the world around them. Like *Junior Great Books*, students engage in rich text that supports culturally responsive instruction. This inquiry-based approach allows students to build knowledge in history, civics, geography, economics through investigations.

3. Instructional Rigor. We will continue to maintain:
 1. A high level of administrative support: The Principal will continue to make frequent classroom visits to ensure instructional rigor and continuity in the instructional program across the school. She will review weekly lesson plans and provide targeted feedback during "walkthroughs," as well as during grade level meetings.
 2. Assistant Principal: The Assistant Principal will support the Principal in her efforts to ensure instructional rigor and the continuity of our ELA program.
4. Increased Teacher-to-Student Ratio: We will continue to provide small group instruction as part of our pedagogy. We will have co teachers in ELA in 3rd, 4th and 5th grades. That level of staffing will further improve the adult to student ratio and will allow the teacher to create smaller groups during instruction and more individualized instruction.
5. Data-Driven Decision Making: Weekly reviews and reflections on student work, both quantitative and anecdotal, will take place to ensure that students are making substantial growth throughout the school year and instructional decisions are data-driven.
6. Student Support: Students who are "at-risk" will be identified early in the school year to ensure that they receive the support services needed.
 1. Special education instructional options: Students who are identified as needing special education services will continue to receive those services throughout the school day, including integrated co-teaching (ICT) and Special Education Teacher Support Services (SETTS).
 2. Multilingual Learners (MLLs): We will ensure that students who are identified as English language learners receive an effective delivery of instruction that meets their needs, in full accord with our charter.
 3. Academic support: The scheduling of academic support, both during and after school hours, will be reviewed and expanded as needed to better meet the needs of underperforming students.

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7. Professional Development: The ELA Professional Development staff will continue to work with teachers and classroom assistants to provide the highest quality of instruction through professional development sessions during lunch and after school hours, along with in-class support. For the 2023-2024 school year, we offer additional professional development opportunities on Saturdays on a voluntary, compensatory basis. Through informal observation of teachers and through collaboration with the Professional Development team, academic leaders, and mentor/master teachers, monitors teacher performance and implements processes for efficiently and effectively practicing the *subordination of teaching to learning* and compatible teaching practices. This data guides our weekly WIC and writing institutes.
8. We will continue to utilize our assessment platform: NWEA. After reviewing the offerings of NWEA in terms of questions available, analysis (item and growth over time), and alignment with our Student Information System, we believe we will be able to better support our students' academic growth over time.
9. Expanded Parent Partnerships:
As listed in the table above, we will continue to support parents with curriculum needs, social and emotional support, and resources for the greater BBL community. We will host 5 curriculum nights in English Language Arts for parents throughout the 2023-2024 school year.
10. Finally, our expanded Technology Department is determined to work with administration, Professional Development, and our Academic Leaders to ensure tech equity. We have significantly increased our technology capability given that technology is now a cornerstone of education during these unprecedented times. Our school has taken the following steps to boost student achievement, especially during remote instruction:
 1. Provided each student in grades 3-5 with a Google Classroom account and each student in grades PreK-2 with a SeeSaw account.
 2. Collaborated with our Professional Development team to create online versions of our curriculum tools and documents, including Words in Color Charts and Primers.
 4. Augmented our online subscriptions to ensure engagement with a multitude of online resources for literacy, vocabulary development, reading comprehension, and writing skills.
 5. Hosted numerous training sessions for both parents and staff to ensure everyone is ready to engage with the technology platforms used by BBL.
 6. Engaged grade-level coordinating teachers in supporting instructional technology.

GOAL 2: MATHEMATICS

Students will demonstrate competency in the understanding and application of mathematical computation and problem solving.

BACKGROUND

The Bronx Charter School for Better Learning 2 continues its focus on four priorities:

- 1) Instructional Rigor, to ensure that every student receives an instructional program that is rigorous and enriching;
- 2) Data Based Decision Making, to ensure that all instructional decisions are based on student performance;
- 3) Meeting Individual Student Needs, to ensure that the instructional program regularly adapts to meet the needs of each student;
- 4) Student Empowerment, to ensure that through an instructional program that emphasizes engagement, effort and efficacy all students sustain a personal sense of their own innate abilities.

BBL 2 demonstrates a strong commitment to those school-wide priorities, to ensure the delivery of a challenging and meaningful instructional program in mathematics for all of its students by:

- Reviewing the mathematics curriculum to ensure that the pacing of the instructional program effectively supports student learning of the full scope of the Learning Standards;
- Maintaining a strong commitment to the Bronx Better Learning's pedagogical approach, *the subordination of teaching to learning*;
- Consistently applying the use of manipulatives, primarily Cuisenaire rods, even in the earliest stages, so students develop models for thinking mathematically;
- Providing supplemental support to students identified as not progressing as expected;
- Continuing to provide professional development, through our in-house Professional Development specialists, to both teachers and assistants to bolster each person's readiness to meet the needs of all of our students;
- Increasing feedback to teachers and assistants on their instructional approach through more frequent classroom visits by the principals;
- Emphasizing our students' development of two overarching capacities, i.e., becoming swift and accurate in computation skills and increasing their ability to focus on problem solving activities that involve practice and real-world application of those skills;
- Ensuring that instructional decisions are made based on specific student performance data. As with ELA, teachers utilize both formative and summative assessments, along with real-time, moment-to-moment analysis of how students are responding to instruction and

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- Broadening our instructional technology resources and platforms for both students and teachers.

ELEMENTARY AND MIDDLE MATHEMATICS

Math Measure 1 - Absolute

Each year, 75 percent of all tested students enrolled in at least their second year will perform at or above proficiency on the New York State Mathematics examination for grades 3-8.

The tables below summarize the participation information for this year's test administration as well as the performance of all students and students enrolled for at least two years.

2022-23 State Mathematics Exam
Number of Students Tested and Not Tested

Grade	Total Tested	Not Tested							Total Enrolled
		Absent	Refusal	ELL/IEP	Admin error	Medically excused	Other reason	Took Regents	
3	71	0	1	0	0	0	2	0	74
4	66	0	2	0	0	0	0	0	68
5	68	0	0	0	0	0	1	0	69
All	205	0	3	0	0	0	3	0	211

Performance on 2022-23 State Mathematics Exam
By All Students and Students Enrolled in At Least Their Second Year

Grade	All Students			Enrolled in at least their Second Year		
	Number Tested	Number Proficient	Percent Proficient	Number Tested	Number Proficient	Percent Proficient
3	71	51	72%	69	50	72%
4	66	32	48%	63	31	49%
5	68	38	56%	67	38	57%
All	205	121	59%	199	119	60%

Math Measure 2 - Absolute

Each year, the school's aggregate Performance Index ("PI") on the state mathematics exam will meet that year's state Measure of Interim Progress ("MIP") set forth in the state's ESSA accountability system.

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Schools are not required to report attainment of this measure for 2022-23. Subsequent to the completion of this document, the Institute may calculate and report out results to schools pending further information from the NYSED.

Math Measure 3 - Comparative

Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state mathematics exam will be greater than that of all students in the same tested grades in the school district of comparison.

A school compares tested students enrolled in at least their second year to all tested students in the public school district of comparison. Comparisons are between the results for each grade in which the school had tested students in at least their second year at the school and the total result for all students at the corresponding grades in the school district.

2022-23 State Mathematics Exam
Charter School and District Performance by Grade Level

Grade	Percent of Students at or Above Proficiency			
	Charter School Students In At Least 2 nd Year		All District Students	
	Percent Proficient	Number Tested	Percent Proficient	Number Tested
3	72%	69	43%	2128
4	49%	63	41%	2405
5	57%	67	39%	2353
All	60%	199	41%	6886

Math Measure 4 - Comparative

Each year, the school will exceed its predicted level of performance on the state mathematics exam by an effect size of 0.3 or above (performing higher than expected to a meaningful degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State.

The Institute conducts a Comparative Performance Analysis, which compares the school's performance to that of demographically similar public schools statewide. The Institute uses a regression analysis to control for the percentage of economically disadvantaged students among all public schools in New York State. The difference between the school's actual and predicted performance, relative to other schools with similar economically disadvantaged statistics, produces an Effect Size. An Effect Size of 0.3, or performing higher than expected to a meaningful degree, is the target for this measure. Given the timing of the state's release of economically disadvantaged data and the demands of the data analysis, the 2022-23 analysis is not yet available. This report contains 2021-22 results.

2021-22 Mathematics Comparative Performance by Grade Level

2022-23 ACCOUNTABILITY PLAN PROGRESS REPORT

Grade	Percent Economically Disadvantaged	Percent of Students at Levels 3&4		Effect Size
		Actual	Predicted	
3	76.6	44.4	38.6	0.28
4	77.2	36.5	31.8	0.23
5	75.0	36.1	27.8	0.45
All	76.3	39.0	32.8	0.32

Math Measure 5 - Growth

Each year, under the state's Growth Model, the school's mean unadjusted growth percentile in mathematics for all tested students in grades 4-8 will be above the target of 50.

Given the timing of the state's release of Growth Model data, the 2022-23 analysis is not yet available. As such, schools are not required to report on this measure for 2022-23. The Institute will calculate and report out results to schools pending availability of the data.

MATHEMATICS INTERNAL EXAM RESULTS

As illustrated in the table entitled *2022-23 NWEA MAP Mathematics Assessment End of Year Results*, BBL 2 students did meet the median growth percentile for all students tested. The target growth goal for this measure is greater than 50, with BBL 2's results being 50. While it is clear that BBL 2 students experienced growth in math, we fell short of the normed median growth percentile rate for our low initial achievers and our students with disabilities.

During 2022-23, in addition to the New York State 3rd – 8th grade exams, the school primarily used the following assessment to measure student growth and achievement in mathematics: **NWEA MAP**

NWEA

2022-23 NWEA MAP Math Assessment End of Year Results

Measure	Subgroup	Target	Tested	Results	Met?
Measure 1: Each year, the school's median growth percentile of all 3 rd through 8 th grade students will be greater than 50. Student growth is the difference between the beginning of year score and the end of year score.	All students	50	198	50	No

2022-23 ACCOUNTABILITY PLAN PROGRESS REPORT

Measure 2: Each year, the school's median growth percentile of all 3 rd through 8 th grade students whose achievement did not meet or exceed the RIT score proficiency equivalent in the fall will meet or exceed 55 in the spring administration.	Low initial achievers	55	147	51	No
Measure 3: Each year, the median growth percentile of 3 rd through 8 th grade students with disabilities at the school will be equal to or greater than the median growth of 3 rd through 8 th grade general education students at the school.	Students with disabilities	50	21	41	No
Measure 4: Each year, 75% of 3 rd through 8 th grade students enrolled in at least their second year at the school will meet or exceed the RIT score proficiency equivalent according to the most recent linking study comparing NWEA Growth to New York State standards.	2+ students	75%	200	30%	No

End of Year Performance on 2022-23 NWEA MAP Math Assessment By All Students and Students Enrolled in At Least Their Second Year

Grades	All Students		Enrolled in at least their Second Year	
	Percent Mid-On Grade Level or Above	Number Tested	Percent Mid-On Grade Level or Above	Number Tested
3	41%	71	41%	69
4	32%	69	32%	65
5	16%	67	17%	66
All	30%	207	30%	200

End of Year Growth on 2022-23 NWEA MAP Math Assessment By All Students

Grades	Median Percent of Annual Typical Growth	Number Tested
3	53	68
4	49	64
5	44	66
All	50	198

2022-23 ACCOUNTABILITY PLAN PROGRESS REPORT

SUMMARY OF THE MATHEMATICS GOAL

BBL 2 did not meet Absolute Measure 1 requiring that 75 percent of all tested students who are enrolled in at least their second year will perform at proficiency on the New York State Math exam for grades 3-8.

BBL 2 met both Comparative accountability measures stipulating that:

- Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state Math exam will be greater than that of students in the same tested grades in the school district of comparison;
- and, each year, the school will exceed its predicted level of performance on the state Math exam by an effect size of 0.3 or above (performing higher than expected to a meaningful degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State.

Type	Measure	Outcome
Absolute	Each year, 75 percent of all tested students who are enrolled in at least their second year will perform at proficiency on the New York State Mathematics exam for grades 3-8.	No
Absolute	Each year, the school's aggregate PI on the state's mathematics exam will meet that year's state MIP as set forth in the state's ESSA accountability system.	N/A
Comparative	Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state mathematics exam will be greater than that of students in the same tested grades in the school district of comparison.	Yes
Comparative	Each year, the school will exceed its predicted level of performance on the state mathematics exam by an effect size of 0.3 or above (performing higher than expected to a meaningful degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State.	Yes
Growth	Each year, under the state's Growth Model the school's mean unadjusted growth percentile in mathematics for all tested students in grades 4-8 will be above the target of 50.	N/A

EVALUATION OF THE MATHEMATICS GOAL

It is crucial to recognize that while BBL 2 did not reach all desired targets in math, progress is clearly evident in mathematics. BBL 2 exhibited resilience and adaptability in the face of pandemic and post-pandemic challenges, especially with regards to disrupted learning. A significant factor contributing to our progress has been the stability in staffing within our math

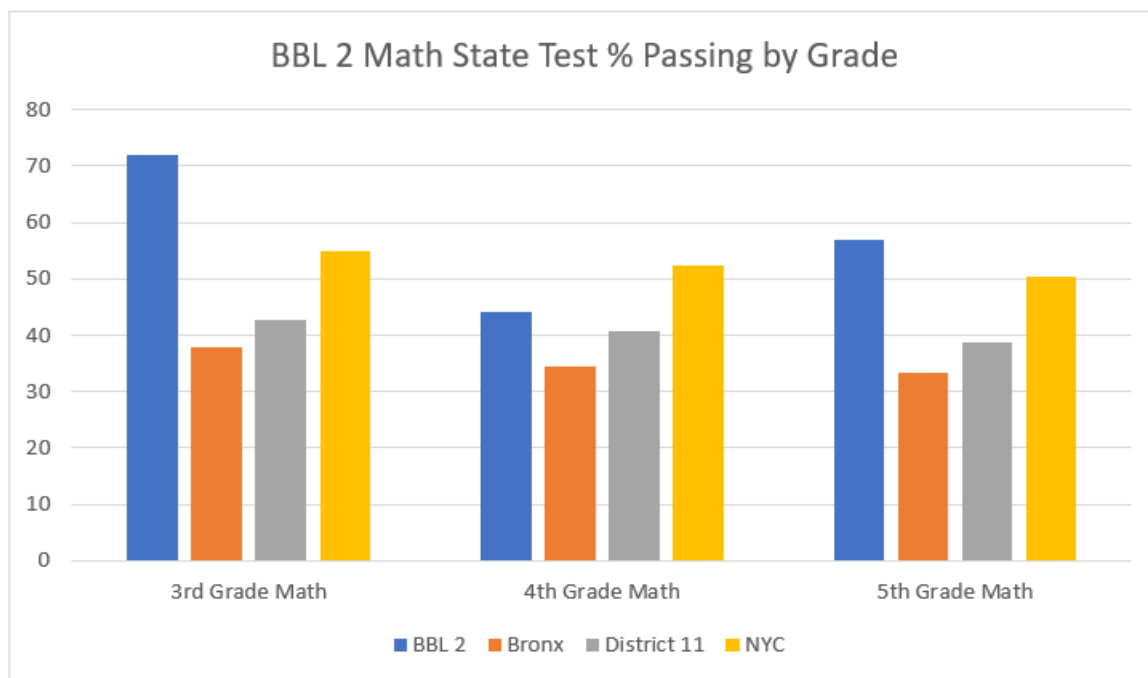
2022-23 ACCOUNTABILITY PLAN PROGRESS REPORT

department, which has ensured effective teaching strategies aligned with our pedagogical approach, the *subordination of teaching to learning*.

The percent of proficient students who have been enrolled with us for at least two years saw an increase of 39% to 60% within a year. Despite the lingering setbacks caused by aforementioned pandemic-related challenges, the growth witnessed is a clear indicator that the interventions and teaching strategies implemented by BBL 2 in math are both effective and conducive to accelerated student learning.

Moreover, BBL 2 continues its track record of outperforming both its resident district and schools of similar socioeconomic levels. 60% of BBL 2 students passed the NYS math test as compared to District 11, which has a 41% passing rate. Students in our school outperformed students in schools with comparable socioeconomic levels to a meaningful degree, with an effect size of 0.32.

The table below demonstrates that in addition to outperforming District 11, our students outscored the borough in grades 3, 4, and 5, as well as New York City in grades 3 and 5 in mathematics. As we anticipate further data from New York State and NYC charter schools, and given our consistent staff retention in this department, we are confident that our mathematics scores will continue on an upward trajectory.



ADDITIONAL CONTEXT AND EVIDENCE

The utilization of assessments like the NWEA MAP is valuable as it offers a comprehensive view of student performance. In BBL 2's second year of implementing this assessment, we have

2022-23 ACCOUNTABILITY PLAN PROGRESS REPORT

taken diligent steps to solidify our administration processes and protocols, ensuring that the data derived are both reliable and valid.

It is noteworthy that while NWEA MAP is a normed tool with statistical alignment to State Test proficiency rates (as cited in the 2020 linking study), there exists a noticeable disparity in student performance between it and our most recent state test data. We recognize the difference in modality, paper-based versus adaptive computer-based, can contribute to variations in performance. Recognizing these variances, we are committed to thoroughly analyzing the results of both tests.

BBL 2 NYS Math Test Proficiency Compared to MAP Proficiency Percentages

BBL 2 Math	State	MAP	Difference
3	72	41	-31
4	44	32	-12
5	57	17	-40
Total	60	30	-30

In our pursuit of excellence, our chief aim is to ensure that every assessment tool we employ provides an authentic representation of our students' abilities.

MATHEMATICS ACTION PLAN

BBL will continue to offer an experiential approach to mathematics that promotes deeper understanding of mathematical concepts and numerical relationships. They will assess student knowledge and skills through the NWEA online assessments. 2022-2023 serves as a baseline year for both our accountability period in our charter cycle, as well as the first year of the Next Generation State Standards. We will continue to analyze individual student test results on the practice exam to effectively plan and map our instruction this year. Those analyses will lead to additional adjustments in our mathematics program as the school year begins, we have already begun to implement the following targeted steps:

- 1) Instructional Alignment: Our mathematics Professional Development staff, as well as the two mathematics Academic Leaders, one in K-2 and the other in grades 3-5, along with our teachers, will continue to review our informal assessments and in-class assignments to reflect the structure of the assessment questions of the NYS Mathematics exam. Through weekly grade-level planning, Professional Development staff, AL's and teachers will adapt the curriculum to ensure students' familiarity of the nature of the assessment when tested, especially in 3rd grade, which once again will include a cohort of students who will be taking this assessment for the first time.
- 2) Instructional Rigor: The mathematics program will continue to focus on ensuring that students demonstrate competence in their understanding and application of mathematical computation and problem solving. The assigned mathematics Academic Leaders have

2022-23 ACCOUNTABILITY PLAN PROGRESS REPORT

several years' experience with the mathematics curriculum. Their expertise will support the teachers' professional development, curriculum planning, the facilitation of common planning meetings, one-on-one targeted coaching with the teachers around our approach and the use of manipulatives in the classroom.

3) Data-Driven Decision Making:

We will give two benchmark exams and one NYS practice assessment to help monitor student progress and to identify where the instructional program requires modification to better support student learning.

- NYS assessment-like groupings will be created and incorporated into daily math lessons to allow teachers an additional opportunity to monitor student progress and adjust instruction as necessary.
- We administer two benchmark exams and one NYS practice assessment through EdVista to monitor student progress.

4) Continued Adult Supervision: That level of staffing will maintain a favorable student to adult ratio and will allow our teachers to create smaller groups during instruction and more individualized instruction.

5) Student Support: Students who are "at-risk" will be identified early in the school year to ensure that they receive the support services needed. We will provide targeted instruction in areas where students are struggling and/or underperforming.

- Special Education instructional options: Students who are identified as needing special education services will continue to receive those services throughout the school day, including integrated co-teaching (ICT) and Special Education Teacher Support Services (SETSS).
- English Language Learners: We will ensure that students who are identified as English language learners receive an effective delivery of instruction that meets their needs, in full accord with our charter.

6) The mathematics Professional Development staff will continue to support teachers and classroom assistants in learning the approach through regular professional development sessions (both during the school day, and after school) and in-class support.

- Every other week our Professional Development math specialists conduct Mathematics Institutes by grade level for classroom and special education teachers. The purpose of these institutes is to discuss the current topics, curricular presentations and the progress of the children, as well as particular learning and teaching issues as they emerge. For additional support, new teachers who teach math meet weekly after school, studying various aspects of the *subordination of teaching to learning* and often preparing and critiquing lessons and materials together. Teaching Assistants are also given the option of attending bi-weekly lunchtime meetings, so that they gain further expertise in the materials and techniques of the Gattegno approach.

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- Importantly, the Professional Development staff regularly visits classrooms where and when math is being taught in order to further support the learning of the approach – observing teachers and students, doing demonstration lessons, and, more frequently, teaching in small groups, side by side with the classroom teachers.
- 7) Home-School Connection: Much of our connections to families in the upcoming school year will take place virtually (as we can reach more parents in the virtual space) but will follow the similar structures to in-person, allowing for parents to learn and ask questions regarding our approach. To build more support for mathematics at home, we will continue to use parent teacher conferences to review individual scores with parents, virtual “Coffee and Conversation” sessions to go over overall progress of each grade, and we will also have two Curriculum Nights in the beginning of the year – one in September for all parents and one in October for parents new to our school. Over the course of the school year, we will host 5 curriculum nights for families in mathematics. Our primary purpose will be to increase parents’ comfort with and willingness to rely on manipulatives to bolster students’ deep understanding of basic mathematical concepts.
- 8) Support from Instructional Leadership: The Principal, Assistant Principal, and Professional Development staff will make more frequent visits into the classrooms to ensure continuity in the instructional program across the grades, as well as to ensure instructional rigor. They will very closely monitor the mathematics program to ensure that students’ needs are met, and progress is being made by:
- frequent visits to the classrooms.
 - reviewing weekly lesson plans and homework.
 - providing targeted feedback to both teachers and assistants.
 - working closely with the Academic Leaders, PD staff and teachers to ensure consistency in rigor of mathematics instruction throughout the grades.

GOAL 3: SCIENCE

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

BACKGROUND

Bronx Better Learning 2 continues its focus on four priorities:

- 1) Instructional Rigor, to ensure that every student receives an instructional program that is rigorous and enriching;
- 2) Data Based Decision Making, to ensure that all instructional decisions are based on student performance;
- 3) Meeting Individual Student Needs, to ensure that the instructional program regularly adapts to meet the needs of each student;

2022-23 ACCOUNTABILITY PLAN PROGRESS REPORT

4) Student Empowerment, to ensure that through an instructional program that emphasizes engagement, effort and efficacy, all students sustain a personal sense of their own innate abilities.

The Bronx Charter School for Better Learning 2 continues to promote student mastery of the State's standards in science by:

- a. Continuing to implement the Bronx Better Learning's pedagogical approach, *the subordination of teaching to learning*, incorporating techniques and materials that foster students' active participation in lessons;
- b. Continuing to implement lessons that emphasize hands-on experimentation and make use of BOCES prepared science kits (Science 21 Program) that complement the school's core pedagogy;
- c. Continuing to incorporate a problem-solving approach that presents students with "real life" problems and working in groups, which analyze data/information to come up with solutions to the problems, all of which leads students to a deeper appreciation of cause-and-effect relationships; and
- d. Continuing to provide supplemental support to students who are not progressing as expected.
- e. Leveraging technology and online platforms to ensure a rich and rigorous science curriculum.

ELEMENTARY SCIENCE

Science Measure 1 - Absolute

Each year, 75 percent of all tested students enrolled in at least their second year will perform at or above proficiency on the New York State science examination.

The school did not administer the New York State Testing Program science assessment to students in 4th in spring 2023.

Charter School Performance on 2022-23 State Science Exam By Students Enrolled in At Least Their Second Year

Grade	Students in At Least Their 2 nd Year		
	Number Tested	Number Proficient	Percent Proficient
4	N/A	N/A	N/A
8	N/A	N/A	N/A
All	N/A	N/A	N/A

Science Measure 2 - Comparative

Each year, the percent of all tested students enrolled in at least their second year and performing at proficiency on the state science exam will be greater than that of all students in the same tested grades in the school district of comparison.

2022-23 ACCOUNTABILITY PLAN PROGRESS REPORT

The school compares tested students enrolled in at least their second year to all tested students in the public school district of comparison. Comparisons are between the results for each grade in which the school had tested students in at least their second year and the results for the respective grades in the school district of comparison.

2022-23 State Science Exam Charter School and District Performance by Grade Level						
	Charter School Students in at Least 2 nd Year			All District Students		
Grade	Number Tested	Number Proficient	Percent Proficient	Number Tested	Number Proficient	Percent Proficient
4	N/A	N/A	N/A	N/A	N/A	N/A
8	N/A	N/A	N/A	N/A	N/A	N/A
All	N/A	N/A	N/A	N/A	N/A	N/A

SUMMARY OF THE ELEMENTARY/MIDDLE SCIENCE GOAL

Present a narrative providing an overall discussion of the school's attainment of this Accountability Plan goal.

Type	Measure	Outcome
Absolute	Each year, 75 percent of all tested students enrolled in at least their second year will perform at proficiency on the New York State examination.	N/A
Comparative	Each year, the percent of all tested students enrolled in at least their second year and performing at proficiency on the state exam will be greater than that of all students in the same tested grades in the school district of comparison.	N/A

EVALUATION OF THE SCIENCE GOAL

N/A

ADDITIONAL CONTEXT AND EVIDENCE

N/A

ACTION PLAN

Our science goal is for students to demonstrate competency in the understanding and application of scientific reasoning. We believe that our efforts to meet this goal have proven effective. As shown above, our work in the science department continues to focus on academic rigor, the scientific method and problem-based learning projects. This approach, coupled with the success of our students on past state science exams prove that we continue to provide a

2022-23 ACCOUNTABILITY PLAN PROGRESS REPORT

sound and enriching science education for all our students. We remain committed to providing a rigorous, high-quality education that promotes independence, autonomy and success. To that end, below is our action plan for continued success in science.

1. Instructional Rigor: The science program will continue to focus on facilitating the development of effective analytical skills for all students through:
 - a. Academic Leaders and Professional Development staff, are strategically placed to ensure consistent delivery of a rigorous and meaningful instructional program, including facilitating the ongoing process of collaborative planning, the review of weekly lesson plans and aligning of the overall instructional program with the high expectations articulated through the NY State standards.
 - b. Data Driven Decision Making: Frequently scheduled interim assessments will help monitor student progress and identify where the instructional program requires modification to better support student learning.
2. Focus on At-Risk Students: The science program continues to support students identified as being at-risk and with special needs through:
 - a. Experienced Teachers: The Academic Leaders, who represent some of BBL's most experienced and effective teachers, will serve as the support teachers for the at-risk students, with the in-house professional development specialists working directly with them and their students to ensure the precision of each student's instructional program.
 - b. Special Education Instructional Options: Students identified in need of special education support services will continue to have access to a variety of services, including integrated co-teaching (ICT) classes, SETSS provided as either push-in or pull-out services, and related services, e.g., speech, occupational therapy and counseling.
 - c. Multilingual Learners (MLL) Program/Support: The MLL Coordinator's schedule ensures the effective delivery of needed support for students identified as MLL.
3. Professional Development: The science program will ensure that all teachers are effectively prepared to provide students with the highest quality of instruction through:
 - a. Weekly Institutes: The in-house Professional Development Specialists and the Academic Leaders have arranged a weekly Institute schedule that will focus on the continued application of the school's pedagogy throughout the school.
 - b. In-Class Support: Professional development will continue to push-in to the classrooms to provide teachers and assistants with direct feedback on instructional practices and to provide examples that illustrate in "real situations" the effectiveness of the school's approach.
 - c. Technology Training: The Technology department and Professional Development department will continue to partner to ensure that teachers are prepared to leverage online platforms and online problem-based learning opportunities in science.

GOAL 4: ESSA

ESSA Measure 1

2022-23 ACCOUNTABILITY PLAN PROGRESS REPORT

Under the state's ESSA accountability system, the school is in good standing: the state has not identified the school for comprehensive or targeted improvement.

Because *all* students are expected to meet the state's performance standards, the federal statute stipulates that various sub-populations and demographic categories of students among all tested students must meet the state standard in and of themselves aside from the overall school results. As New York State, like all states, is required to establish a specific system for making these determinations for its public schools, charter schools do not have latitude in establishing their own performance levels or criteria of success for meeting the ESSA accountability requirements. Each year, the state issues School Report Cards that indicate a school's status under the state accountability system. More information on assigned accountability designations and context can be found [here](#).

Accountability Status by Year

Year	Status
2020-21	Good Standing
2021-22	Good Standing
2022-23	Good Standing

ADDITIONAL CONTEXT AND EVIDENCE

The Bronx Charter School for Better Learning 2 will continue to provide a rigorous academic program in ELA, Mathematics and Science/Social Studies with support for students to meet expectations set forth in our Accountability Plan.

BRONX CHARTER SCHOOL FOR BETTER LEARNING

BRONX, NEW YORK

AUDITED FINANCIAL STATEMENTS

OTHER FINANCIAL INFORMATION

AND

INDEPENDENT AUDITOR'S REPORTS

JUNE 30, 2023

(With Comparative Totals for 2022)



BUSINESS
ADVISORS
AND CPAS

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Bronx Charter School for Better Learning

Report on the Financial Statements

Opinion

We have audited the financial statements of Bronx Charter School for Better Learning, which comprise the statement of financial position as of June 30, 2023, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Bronx Charter School for Better Learning as of June 30, 2023, 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.

Basis for Opinion

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

Change in Accounting Principle

As discussed in Note A to the financial statements, in 2023, Bronx Charter School for Better Learning adopted new accounting guidance related to accounting for leases. Our opinion is not modified with respect to this matter.

Responsibilities of Management 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.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Report on Summarized Comparative Information

We have previously audited Bronx Charter School for Better Learning's June 30, 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 28, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 30, 2023 on our consideration of Bronx Charter School for Better Learning's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Bronx Charter School for Better Learning's internal control over other financial reporting and compliance.

Mengel, Metzger, Baw & Co. LLP

Rochester, New York
October 30, 2023

BRONX CHARTER SCHOOL FOR BETTER LEARNING

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2023

(With Comparative Totals for 2022)

<u>ASSETS</u>	<u>June 30,</u>	
	<u>2023</u>	<u>2022</u>
<u>CURRENT ASSETS</u>		
Cash and cash equivalents	\$ 10,373,010	\$ 9,007,620
Certificates of deposit	1,013,200	1,422,857
Accounts receivable, net of allowance of \$493,001 at June 30, 2023	28,333	367,965
Grants and contracts receivables	1,825,898	1,274,848
Prepaid expenses and other current assets	<u>97,509</u>	<u>66,084</u>
TOTAL CURRENT ASSETS	13,337,950	12,139,374
<u>PROPERTY AND EQUIPMENT, net</u>	591,945	703,781
<u>OTHER ASSETS</u>		
Right-of-use assets - operating	4,014	-
Right-of-use assets - finance	531,886	-
Escrow account	<u>158,010</u>	<u>158,010</u>
	<u>693,910</u>	<u>158,010</u>
TOTAL ASSETS	<u>\$ 14,623,805</u>	<u>\$ 13,001,165</u>
<u>LIABILITIES AND NET ASSETS</u>		
<u>CURRENT LIABILITIES</u>		
Accounts payable and accrued expenses	\$ 221,522	\$ 332,234
Accrued payroll and benefits	1,534,712	1,511,151
Deferred revenue	11,593	16,593
Current portion of lease liabilities - operating	3,432	-
Current portion of lease liabilities - finance	<u>135,560</u>	<u>-</u>
TOTAL CURRENT LIABILITIES	1,906,819	1,859,978
<u>OTHER LIABILITIES</u>		
Long-term lease liabilities - operating	582	-
Long-term lease liabilities - finance	<u>518,739</u>	<u>-</u>
	<u>519,321</u>	<u>-</u>
TOTAL LIABILITIES	2,426,140	1,859,978
<u>NET ASSETS</u>		
Without donor restrictions	12,167,445	11,109,943
With donor restrictions	<u>30,220</u>	<u>31,244</u>
TOTAL NET ASSETS	<u>12,197,665</u>	<u>11,141,187</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 14,623,805</u>	<u>\$ 13,001,165</u>

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

BRONX CHARTER SCHOOL FOR BETTER LEARNING

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

YEAR ENDED JUNE 30, 2023
(With Comparative Totals for 2022)

	Year ended June 30,			
	2023			2022
	Without donor restrictions	With donor restrictions	Total	Total
Revenue, gains, and other support:				
Public school district				
Resident student enrollment	\$ 17,144,331	\$ -	\$ 17,144,331	\$ 16,599,183
Students with disabilities	1,192,968	-	1,192,968	1,419,925
Grants and contracts				
State and local	183,996	-	183,996	183,996
Federal - Title and IDEA	706,241	-	706,241	708,695
Federal - other	1,022,482	-	1,022,482	1,277,660
Contributed rent	5,143,299	-	5,143,299	4,979,755
TOTAL REVENUE, GAINS AND OTHER SUPPORT	25,393,317	-	25,393,317	25,169,214
Expenses:				
Program services:				
Regular education	18,540,110	-	18,540,110	17,589,016
Special education	3,698,140	-	3,698,140	3,611,535
Total program services	22,238,250	-	22,238,250	21,200,551
Management and general	1,823,388	-	1,823,388	1,435,260
Fundraising and special events	615,776	-	615,776	383,567
TOTAL OPERATING EXPENSES	24,677,414	-	24,677,414	23,019,378
SURPLUS FROM SCHOOL OPERATIONS	715,903	-	715,903	2,149,836
Support and other revenue:				
Contributions				
Foundations	186,881	-	186,881	51,541
Individuals	51,560	-	51,560	25,645
Special events	91,091	-	91,091	-
Interest income	10,900	-	10,900	3,955
Net assets released from restriction	1,024	(1,024)	-	-
Miscellaneous income	143	-	143	76
TOTAL SUPPORT AND OTHER REVENUE	341,599	(1,024)	340,575	81,217
CHANGE IN NET ASSETS	1,057,502	(1,024)	1,056,478	2,231,053
Net assets at beginning of year	11,109,943	31,244	11,141,187	8,910,134
NET ASSETS AT END OF YEAR	\$ 12,167,445	\$ 30,220	\$ 12,197,665	\$ 11,141,187

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

BRONX CHARTER SCHOOL FOR BETTER LEARNING

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2023
(With Comparative Totals for 2022)

		Year ended June 30,							
		2023						2022	
		Program Services			Supporting Services				
	No. of Positions	Regular Education	Special Education	Sub-total	Management and general	Fundraising and special events	Sub-total	Total	Total
Personnel services costs:									
Administrative staff personnel	12	\$ 99,412	\$ 41,065	\$ 140,477	\$ 594,579	\$ 283,895	\$ 878,474	\$ 1,018,951	\$ 787,523
Instructional personnel	145	7,981,100	1,754,952	9,736,052	-	-	-	9,736,052	9,909,858
Non-instructional personnel	17	1,701,740	237,829	1,939,569	273,607	22,426	296,033	2,235,602	1,779,338
Total personnel services costs	174	9,782,252	2,033,846	11,816,098	868,186	306,321	1,174,507	12,990,605	12,476,719
Fringe benefits and payroll taxes		2,364,514	489,051	2,853,565	237,904	66,348	304,252	3,157,817	3,070,069
Retirement		206,650	42,703	249,353	20,523	5,434	25,957	275,310	249,720
Legal service		-	-	-	39,156	-	39,156	39,156	(4,949)
Accounting / audit services		-	-	-	47,100	-	47,100	47,100	44,640
Other purchased / professional / consulting services		273,416	41,738	315,154	64,729	3,000	67,729	382,883	544,201
In-kind rent		3,847,897	796,116	4,644,013	388,920	110,366	499,286	5,143,299	4,979,755
Repairs and maintenance		163,024	33,702	196,726	16,290	4,421	20,711	217,437	176,951
Insurance		100,390	20,739	121,129	9,936	2,593	12,529	133,658	116,296
Utilities		114,742	23,701	138,443	11,322	2,920	14,242	152,685	149,768
Supplies and materials		171,284	26,589	197,873	7,886	2,166	10,052	207,925	171,836
Non-capitalized equipment/furnishings		9,387	1,936	11,323	901	206	1,107	12,430	18,926
Staff development		94,139	19,472	113,611	9,481	2,656	12,137	125,748	75,563
Marketing and recruitment		22,049	3,858	25,907	39,423	624	40,047	65,954	53,959
Technology		55,606	9,523	65,129	4,306	822	5,128	70,257	124,934
Food service		22,510	4,667	27,177	2,341	734	3,075	30,252	30,666
Student services		197,662	22,135	219,797	-	-	-	219,797	140,795
Office expense		178,305	36,865	215,170	17,843	4,872	22,715	237,885	200,860
Depreciation and amortization		319,601	65,997	385,598	31,423	7,973	39,396	424,994	331,369
Special events		-	-	-	-	92,938	92,938	92,938	-
Interest		8,548	1,759	10,307	795	152	947	11,254	-
Bad debt expense		556,954	13,179	570,133	-	-	-	570,133	-
Other		51,180	10,564	61,744	4,923	1,230	6,153	67,897	67,300
		<u>\$ 18,540,110</u>	<u>\$ 3,698,140</u>	<u>\$ 22,238,250</u>	<u>\$ 1,823,388</u>	<u>\$ 615,776</u>	<u>\$ 2,439,164</u>	<u>\$ 24,677,414</u>	<u>\$ 23,019,378</u>

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

BRONX CHARTER SCHOOL FOR BETTER LEARNING

STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2023
(With Comparative Totals for 2022)

	<u>Year ended June 30,</u>	
	<u>2023</u>	<u>2022</u>
<u>CASH FLOWS - OPERATING ACTIVITIES</u>		
Change in net assets	\$ 1,056,478	\$ 2,231,053
Adjustments to reconcile change in net assets to net cash provided from operating activities:		
Depreciation and amortization	424,994	331,369
Bad debt expense	570,133	-
Changes in certain assets and liabilities affecting operations:		
Accounts receivable	(153,369)	(122,362)
Grants and contracts receivables	(628,182)	(341,800)
Prepaid expenses and other current assets	(31,425)	(30,644)
Accounts payable and accrued expenses	(110,712)	235,548
Accrued payroll and benefits	23,561	(18,359)
Deferred revenue	<u>(5,000)</u>	<u>5,000</u>
NET CASH PROVIDED FROM OPERATING ACTIVITIES	1,146,478	2,289,805
<u>CASH FLOWS - INVESTING ACTIVITIES</u>		
Purchases of property and equipment	(254,060)	(618,674)
Proceeds from maturity of certificates of deposit	409,657	-
Purchases of certificates of deposit	<u>-</u>	<u>(1,045)</u>
NET CASH PROVIDED FROM (USED FOR) INVESTING ACTIVITIES	155,597	(619,719)
<u>CASH FLOWS - FINANCING ACTIVITIES</u>		
Proceeds from lease buyout	131,255	-
Repayments on finance lease	<u>(67,940)</u>	<u>-</u>
NET CASH PROVIDED FROM INVESTING ACTIVITIES	<u>63,315</u>	<u>-</u>
NET INCREASE IN CASH, CASH EQUIVALENTS, AND RESTRICTED CASH	1,365,390	1,670,086
Cash, cash equivalents, and restricted cash at beginning of year	<u>9,165,630</u>	<u>7,495,544</u>
CASH, CASH EQUIVALENTS, AND RESTRICTED CASH AT END OF YEAR	<u>\$ 10,531,020</u>	<u>\$ 9,165,630</u>

BRONX CHARTER SCHOOL FOR BETTER LEARNING

STATEMENT OF CASH FLOWS, Cont'd

YEAR ENDED JUNE 30, 2023
(With Comparative Totals for 2022)

	<u>Year ended June 30,</u>	
	<u>2023</u>	<u>2022</u>
<u>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</u>		
Reconciliation of cash, cash equivalents, and restricted cash reported within the statement of financial position that sum to the total amounts shown in the statement of cash flows:		
Cash and cash equivalents	\$ 10,373,010	\$ 9,007,620
Cash in escrow	<u>158,010</u>	<u>158,010</u>
	<u>\$ 10,531,020</u>	<u>\$ 9,165,630</u>
 Cash paid during the year for interest	 <u>\$ 11,254</u>	 <u>\$ -</u>
 <u>NON-CASH OPERATING ACTIVITIES</u>		
Contributed rent	<u>\$ 5,143,299</u>	<u>\$ 4,979,755</u>
 <u>NON-CASH INVESTING AND FINANCING ACTIVITIES</u>		
Right-of-use assets obtained in exchange for finance lease liabilities	<u>\$ 577,785</u>	<u>\$ -</u>

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

BRONX CHARTER SCHOOL FOR BETTER LEARNING

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023
(With Comparative Totals for 2022)

NOTE A: THE SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Charter School

Bronx Charter School for Better Learning (“the Charter School”) is an educational corporation that operates as a charter school in the borough of Bronx, New York. The Charter School operates two schools, Bronx Charter School for Better Learning (“BBL I”) and Bronx Charter School for Better Learning II (“BBL II”). On March 25, 2003, the Board of Regents of the University of the State of New York granted BBL I a provisional charter valid for a term of five years and renewable upon expiration. On May 24, 2017, BBL I obtained a five-year charter renewal with the ability to operate through July 31, 2023.

On July 22, 2014, the Board of Regents of the University of the State of New York amended the charter agreement permitting an additional school to be opened by the Charter School. During the 2015 fiscal year, the Charter School added BBL II under its expanded charter. BBL II has the authority to operate through July 31, 2025. The Charter School was established to provide its students in grades K-5 with a solid foundation for academic success, through achievement that exceeds citywide averages and meets or exceeds New York State Standards and national norms in all curriculum areas tested, especially in mathematics and language arts. The Charter School operates a Pre-K program which is not considered a chartered grade. There is a separate contract between the Charter School and the New York Department of Education regarding the operation of the Pre-K program.

On March 15, 2023, the Board of Regents of the University of the State of New York approved the alignment of the charter renewal cycles of BBL I and BBL II and granted a renewal of each charter with the ability to operate through July 31, 2028.

The accompanying financial statements include the accounts of BBL I and BBL II (collectively referred to as the “Charter School”). All intercompany balances and transactions have been eliminated in the accompanying financial statements.

Classification of net assets

To ensure observance of limitations and restrictions placed on the use of resources available to the Charter School, the accounts of the Charter School are maintained in accordance with the principles of accounting for not-for-profit organizations. This is the procedure by which resources are classified for reporting purposes into net asset groups, established according to their nature and purpose. Accordingly, all financial transactions have been recorded and reported by net asset group.

The assets, liabilities, activities, and net assets are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions

Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The Board of Trustees has discretionary control to use these in carrying on operations in accordance with the guidelines established by the Charter School.

BRONX CHARTER SCHOOL FOR BETTER LEARNING

NOTES TO FINANCIAL STATEMENTS, Cont'd

YEAR ENDED JUNE 30, 2023
(With Comparative Totals for 2022)

NOTE A: THE SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

Net Assets With Donor Restrictions

Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. The Charter School had net assets with donor restrictions of \$30,220 and \$31,244 at June 30, 2023 or 2022, respectively.

Revenue recognition

Revenue from Exchange Transactions: The Charter School recognizes revenue in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2014-09, Revenue from Contracts with Customers, as amended. ASU 2014-09 applies to exchange transactions with customers that are bound by contracts or similar arrangements and establishes a performance obligation approach to revenue recognition. The Charter School's public school district revenues qualify as exchange transactions and the revenues are earned over time.

Public School District Revenue

The Charter School recognizes revenue as educational programming is provided to students throughout the year. The Charter School earns public school district revenue based on the approved per pupil tuition rate of the public school district in which the pupil resides. The amount received each year from the resident district is the product of the approved per pupil tuition rate and the full-time equivalent student enrollment of the Charter School. Each NYS school district has a fixed per pupil tuition rate which is calculated annually by NYSED in accordance with NYS Education Law. Amounts are billed in advance every other month and payments are typically received in six installments during the year. At the end of each school year, a reconciliation of actual enrollment to billed enrollment is performed and any additional amounts due or excess funds received are agreed upon between the Charter School and the district(s) and are paid or recouped. Additional funding is available for students requiring special education services. The amount of additional funding is dependent upon the length of time and types of services provided by the Charter School to each student, subject to a maximum amount based upon a set rate for each district as calculated by NYSED.

Universal Pre-Kindergarten (Pre-K)

Similar to public school district revenue, the Charter School recognizes Pre-K revenue as educational programming is provided to students throughout the year. The maximum revenue amount is based on a contractually determined fixed amount per student and the number of students enrolled at a point in time. This amount could be further reduced if actual costs incurred in providing the Pre-K program are less than the maximum calculated amount of the contract. Amounts are paid in installments throughout the course of the year, with the final 5% paid upon submission of all required documentation at the end of the contract year. Approximately \$184,000 of funding was received during the years ending June 30, 2023 and 2022 and is included in the state and local grants line on the accompanying statement of activities and changes in net assets.

BRONX CHARTER SCHOOL FOR BETTER LEARNING

NOTES TO FINANCIAL STATEMENTS, Cont'd

YEAR ENDED JUNE 30, 2023
(With Comparative Totals for 2022)

NOTE A: THE SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

Fundraising

The Charter School conducts special events in which a portion of the gross proceeds paid by the participant represents payment for the direct cost of the benefits received by the participant at the event— the exchange component, and a portion represents a contribution to the Charter School. Unless a verifiable objective means exists to demonstrate otherwise, the fair value of meals and entertainment provided at special events is measured at the actual cost to the Charter School. The contribution component is the excess of the gross proceeds over the fair value of the direct donor benefit. The direct costs of the special events, which ultimately benefit the donor rather than the Charter School, are recorded as fundraising expense in the statement of functional expenses. The performance obligation is delivery of the event. The event fee is set by the Charter School. Special event fees collected by the Charter School in advance of its delivery are initially recognized as liabilities (deferred revenue) and recognized as special event revenue after delivery of the event.

For special event fees received before year-end for an event to occur after year-end, the Charter School follows AICPA guidance where the inherent contribution is conditioned on the event taking place and is therefore treated as a refundable advance along with the exchange component.

The following tables summarizes contract balances at their respective statement of financial position dates:

	June 30,		
	<u>2023</u>	<u>2022</u>	<u>2021</u>
Accounts receivable, gross	\$ 521,334	\$ 367,965	\$ 245,603

Contributions

The Charter School recognizes contributions when cash, securities or other assets, an unconditional promise to give, or a notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. Approximately \$12,000 and \$17,000 was deferred at June 30, 2023 and 2022, respectively, mostly related to the Charter School's summer program.

Contributions and unconditional promises to give are recorded as revenue in the appropriate class of net assets depending on the existence of any donor restrictions. A contribution that is received and expended in the same period for a specific purpose is classified as revenue without donor restrictions.

Contributions are recorded as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidating statement of activities and changes in net assets as net assets released from restrictions.

BRONX CHARTER SCHOOL FOR BETTER LEARNING

NOTES TO FINANCIAL STATEMENTS, Cont'd

YEAR ENDED JUNE 30, 2023
(With Comparative Totals for 2022)

NOTE A: THE SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

Grant revenue

Some of the Charter School's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Charter School has incurred expenditures in compliance with specific contract or grant provisions. Certain grants are subject to audit and retroactive adjustments by its funders. Any changes resulting from these audits are recognized in the year they become known. Qualifying expenditures that have been incurred but are yet to be reimbursed are reported as grants receivable in the accompanying statement of financial position. Amounts received prior to incurring qualifying expenditures are reported as deferred revenue in the accompanying statement of financial position. There was no grant revenue deferred at June 30, 2023 and 2022, respectively. The Charter School received cost-reimbursement grants of approximately \$3,585,000 that have not been recognized at June 30, 2023 because qualifying expenditures have not yet been incurred.

Cash and cash equivalents

Cash and certain money market account balances are maintained at financial institutions located in New York and are insured by the FDIC up to \$250,000 at each institution. The Charter School considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. In the normal course of business, the cash and cash equivalent account balances at any given time may exceed insured limits. However, the Charter School has not experienced any losses in such accounts and does not believe it is exposed to significant risk in cash and cash equivalents.

Certificates of deposit

Certificates of deposit represent certificates of deposit with maturities of twelve months or less. These assets are carried at their original cost plus interest earned. In the normal course of business, the account balances at any given time may exceed insured limits. However, the Charter School has not experienced any losses in such accounts and does not believe it is exposed to significant risk in certificates of deposit.

Accounts, grants and contracts receivables

Grants and other receivables are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts based on its assessment of the current status of individual receivables from grants, agencies and others. Balances that are still outstanding after management has used reasonable collection efforts are written off against the allowance for doubtful accounts. At June 30, 2023, there was a \$493,001 allowance for doubtful accounts. There was no allowance for doubtful accounts at June 30, 2022.

Property and equipment

Property and equipment are recorded at cost. Depreciation is computed using the straight-line method on a basis considered adequate to depreciate the assets over their estimated useful lives, which range from three to five years.

Major renewals and betterments are capitalized, while repairs and maintenance are charged to operations as incurred. Upon sale or retirement, the related cost and allowances for depreciation are removed from the accounts and the related gain or loss is reflected in operations.

BRONX CHARTER SCHOOL FOR BETTER LEARNING

NOTES TO FINANCIAL STATEMENTS, Cont'd

YEAR ENDED JUNE 30, 2023
(With Comparative Totals for 2022)

NOTE A: THE SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

Escrow account

The Charter School segregated certain certificates of deposit to fund an escrow account in accordance with the terms of their charter agreement. The amount in escrow as of June 30, 2023 and 2022 was \$158,010. The escrow account is restricted to fund legal and other costs should the Charter School cease operations and dissolve.

Tax exempt status

The Charter School is a tax-exempt Charter School under section 501(c)(3) of the Internal Revenue Code and applicable state regulations and, accordingly, is exempt from federal and state taxes on income.

The Charter School files Form 990 tax returns in the U.S. federal jurisdiction. The tax returns for the years ended June 30, 2020 through June 30, 2023 are still subject to potential audit by the IRS. Management of the Charter School believes it has no material uncertain tax positions and, accordingly it will not recognize any liability for unrecognized tax benefits.

In-kind donations

Gifts and donations other than cash are recorded at fair value at the date of contribution.

Contributed services

The Charter School receives contributed services from volunteers to serve on the Board of Trustees. These services are not valued in the financial statements because they do not require "specialized skills" and would typically not be purchased if they were not contributed. The Charter School received donated transportation, food services and special education services from the local school district. The Charter School was unable to determine a value for these services.

Marketing and recruiting costs

The Charter School expenses marketing and recruiting costs as they are incurred. Total marketing and recruiting costs approximated \$66,000 and \$54,000 for the years ended June 30, 2023 and 2022, respectively.

Comparatives for year ended June 30, 2022

The financial statements include certain prior year summarized comparative information in total but not by net asset class or functional classification. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Charter School's financial statements for the year ended June 30, 2022, from which the summarized information was derived.

Use of estimates in the preparation of financial statements

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

BRONX CHARTER SCHOOL FOR BETTER LEARNING

NOTES TO FINANCIAL STATEMENTS, Cont'd

YEAR ENDED JUNE 30, 2023
(With Comparative Totals for 2022)

NOTE A: THE SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

Leases

The Charter School leases office equipment and determines if the arrangement is a lease at inception. Operating leases are included in operating lease right-of-use (ROU) assets, current liabilities, and other liabilities on the accompanying statement of financial position. Finance leases are included in finance lease right-of-use assets, current liabilities and other liabilities on the accompanying statement of financial position.

ROU assets represent the Charter School's right to use an underlying asset for the lease term and lease liabilities represent the obligation to make lease payments arising from the leases. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. As the leases do not provide an implicit rate, the Charter School uses a risk-free rate based on the information available at commencement date in determining the present value of lease payments. The operating lease ROU assets also include any lease payments made and exclude lease incentives. The lease terms may include options to extend or terminate the lease when it is reasonably certain that the Charter School will exercise that option. Lease expense for operating lease payments is recognized on a straight-line basis over the lease term, and for finance leases, as amortization and interest expense.

The Charter School's lease agreements do not contain any material residual value guarantees or restrictive covenants.

In evaluating contracts to determine if they qualify as a lease, the Charter School considers factors such as if the Charter School has obtained substantially all of the rights to the underlying asset through exclusivity, if the Charter School can direct the use of the asset by making decisions about how and for what purpose the asset will be used and if the lessor has substantive substitution rights. This evaluation may require significant judgment.

Adoption of new accounting standard – leases

In February 2016, the FASB issued a new standard related to leases to increase transparency and comparability among entities by requiring the recognition of ROU assets and lease liabilities on the statement of financial position. Most prominent among the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases under current U.S. GAAP. For nonpublic entities, the FASB voted on May 20, 2020, to extend the guidance in this new standard to be effective for fiscal years beginning after December 15, 2021, and interim periods within fiscal years beginning after December 15, 2022. The Charter School adopted ASC 842 with the date of initial application of July 1, 2022.

The Charter School recognized and measured leases existing at July 1, 2022 (the beginning of the period of adoption) through a cumulative effect adjustment, with certain practical expedients available. Lease disclosures for the year ended June 30, 2022 are made under prior lease guidance in FASB ASC 840.

BRONX CHARTER SCHOOL FOR BETTER LEARNING

NOTES TO FINANCIAL STATEMENTS, Cont'd

YEAR ENDED JUNE 30, 2023
(With Comparative Totals for 2022)

NOTE A: THE SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

As part of the adoption of ASC 842, the Charter School elected practical expedients to account for the existing operating leases as operating leases under the new guidance, without reassessing (a) whether the contracts contain leases under the new standard; (b) whether classification of capital leases or operating leases would be different in accordance with the new guidance; or (c) whether the unamortized initial direct costs before transition adjustments would have met the definition of initial direct costs in the new guidance at lease commencement.

As a result of the adoption of the new lease accounting guidance, the Charter School recognized on July 1, 2022 operating lease liabilities of \$112,455, which represents the present value of the remaining operating lease payments of \$113,688 discounted using the risk-free rate of 2.88%, and the right-of-use asset of \$112,455.

New accounting pronouncement – credit losses

In June 2016 the FASB issued ASU 2016-13, "Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments" (ASU 2016-13), which requires entities to use a new impairment model referred to as the current expected credit losses (CECL) model rather than incurred losses. The new standard affects accounting for loans, accounts (trade) receivable, held-to-maturity debt securities, and other financial assets included in the scope. For non-public entities, the new standard is effective for fiscal years beginning after December 15, 2022, including interim periods within those fiscal years. The Charter School is currently evaluating the provisions of this standard to determine the impact the new standard will have on the Charter School's financial position or results of operations.

Subsequent events

The Charter School has conducted an evaluation of potential subsequent events occurring after the statement of financial position date through October 30, 2023, which is the date the financial statements are available to be issued. No subsequent events requiring disclosure were noted.

NOTE B: LIQUIDITY AND AVAILABILITY

The Charter School regularly monitors liquidity required to meet its operating needs and other contractual commitments. The Charter School's main source of liquidity is its cash and cash equivalent accounts and certificates of deposit.

For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Charter School considers all expenditures related to its ongoing activities of teaching, and public service as well as the conduct of services undertaken to support those activities to be general expenditures.

In addition to financial assets available to meet general expenditures over the next 12 months, the Charter School operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources. Refer to the statement of cash flows which identifies the sources and uses of the Charter School's cash and shows positive cash generated by operations for fiscal years 2023 and 2022.

BRONX CHARTER SCHOOL FOR BETTER LEARNING

NOTES TO FINANCIAL STATEMENTS, Cont'd

YEAR ENDED JUNE 30, 2023
(With Comparative Totals for 2022)

NOTE B: LIQUIDITY AND AVAILABILITY, Cont'd

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

	<u>June 30,</u>	
	<u>2023</u>	<u>2022</u>
Cash and cash equivalents	\$ 10,373,010	\$ 9,007,620
Certificates of deposit	1,013,200	1,422,857
Accounts receivable	28,333	367,965
Grants and other receivables	<u>1,825,898</u>	<u>1,274,848</u>
Total financial assets available within one year	13,240,441	12,073,290
Less:		
Amounts unavailable for general expenditures within one year, due to:		
Restricted by donors with purpose restrictions	<u>(30,220)</u>	<u>(31,244)</u>
Total amounts unavailable for general expenditures within one year	<u>(30,220)</u>	<u>(31,244)</u>
Total financial assets available to management for general expenditures within one year	<u>\$ 13,210,221</u>	<u>\$ 12,042,046</u>

NOTE C: SCHOOL FACILITY

The Charter School has an agreement with the New York City Department of Education for dedicated and shared space of approximately 32,000 square feet at no charge at P.S. 111 Annex, a New York City Public School located at 3740 Baychester Avenue, Bronx, New York. In valuing the contributed space in the school building, the Charter School estimated the fair value of \$2,893,293 and \$2,782,314 for the years ended June 30, 2023 and 2022, respectively, on the basis of financial information provided to the Charter School under the New York City Rental Assistance Program. There were no associated donor restrictions with the contributed facility.

The Charter School has an agreement with the New York City Department of Education for dedicated and shared space of approximately 20,000 square feet at no charge at MS 144, a New York City Public School located at 2545 Gunther Avenue, Bronx, New York. In valuing the contributed space in the school building, the Charter School estimated the fair value of \$2,250,006 and \$2,197,441 for the years ended June 30, 2023 and 2022, respectively, on the basis of financial information provided to the Charter School under the New York City Rental Assistance Program. There were no associated donor restrictions with the contributed facility.

BRONX CHARTER SCHOOL FOR BETTER LEARNING

NOTES TO FINANCIAL STATEMENTS, Cont'd

YEAR ENDED JUNE 30, 2023
(With Comparative Totals for 2022)

NOTE C: SCHOOL FACILITY, Cont'd

See the table below for program utilization:

<u>Program or Supporting Service</u>	<u>June 30,</u>	
	<u>2023</u>	<u>2022</u>
Regular education	\$ 3,847,897	\$ 3,812,388
Special education	796,116	792,826
Management and general	388,920	288,895
Fundraising and special events	110,366	85,646
	<u>\$ 5,143,299</u>	<u>\$ 4,979,755</u>

NOTE D: PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	<u>June 30,</u>	
	<u>2023</u>	<u>2022</u>
Furniture and fixtures	\$ 838,756	\$ 838,756
Computer equipment	2,681,643	2,427,583
	3,520,399	3,266,339
Less accumulated depreciation	2,928,454	2,562,558
	<u>\$ 591,945</u>	<u>\$ 703,781</u>

NOTE E: LEASES

The Charter School leases office equipment under certain non-cancelable operating lease agreements expiring through August 2024. As of June 30, 2023, monthly payments on the operating leases approximate \$300 per month. Operating lease expense was approximately \$110,000 and \$158,000 for the years ended June 30, 2023 and 2022, respectively.

During the year ended June 30, 2023, the Charter School began leasing additional office equipment which is classified as a finance lease. The finance lease calls for monthly payments of \$13,199 per month through December 2027.

BRONX CHARTER SCHOOL FOR BETTER LEARNING

NOTES TO FINANCIAL STATEMENTS, Cont'd

YEAR ENDED JUNE 30, 2023
(With Comparative Totals for 2022)

NOTE E: LEASES, Cont'd

A summary of lease right-of-use assets and liabilities at June 30, 2023 are as follows:

<u>Statement of Financial</u>		
<u>Position Classification</u>		
<u>Assets</u>		
Operating Leases	Other assets	\$ 4,014
Finance Leases	Other assets	531,886
		<u>\$ 535,900</u>
 <u>Liabilities</u>		
Current:		
Operating Leases	Current liabilities	3,432
Finance Leases	Current liabilities	135,560
		<u>138,992</u>
Non-current:		
Operating Leases	Other liabilities	582
Finance Leases	Other liabilities	518,739
		<u>519,321</u>
		 <u>\$ 658,313</u>

The components of lease expense for the year ended June 30, 2023 are as follows:

Finance lease cost:		
Amortization of right-of-use assets		\$ 59,098
Interest on lease liabilities		<u>11,254</u>
	Total finance lease costs	70,352
Operating lease cost		<u>109,611</u>
	Total lease cost	<u>\$ 179,963</u>

BRONX CHARTER SCHOOL FOR BETTER LEARNING

NOTES TO FINANCIAL STATEMENTS, Cont'd

YEAR ENDED JUNE 30, 2023
(With Comparative Totals for 2022)

NOTE E: LEASES, Cont'd

As of June 30, 2023, minimum payments due for lease liabilities for each of the five succeeding fiscal years are as follows:

	Finance leases	Operating leases	Total
2024	\$ 158,388	\$ 3,495	\$ 161,883
2025	158,388	582	158,970
2026	158,388	-	158,388
2027	158,388	-	158,388
2028	79,194	-	79,194
Total lease payments	712,746	4,077	716,823
Less: interest	(58,447)	(63)	(58,510)
Present value of lease liabilities	<u>\$ 654,299</u>	<u>\$ 4,014</u>	<u>\$ 658,313</u>

Supplemental information for the year ended June 30, 2023:

Cash paid for amounts included in the measurement of lease liabilities:

Operating cash flows for finance leases	\$ 9,113
Financing cash flows for finance leases	\$ (74,373)
Operating cash flows for operating leases	\$ 109,611

Right-of-use assets obtained in exchange for new lease liabilities
(non-cash):

Operating leases	\$ -
Finance leases	\$ 577,785

Weighted-average remaining lease term:

Operating leases	1.17 years
Finance leases	4.50 years

Weighted-average discount rate:

Operating leases	2.88%
Finance leases	3.94%

BRONX CHARTER SCHOOL FOR BETTER LEARNING

NOTES TO FINANCIAL STATEMENTS, Cont'd

YEAR ENDED JUNE 30, 2023
(With Comparative Totals for 2022)

NOTE F: RETIREMENT PLAN

The Charter School sponsors a 403(b) retirement plan (the "Plan") for its employees. All employees of the Charter School are eligible to participate. The Charter School matches 100% of the employee's contributions up to \$2,520 per year. During the years ended June 30, 2023 and 2022, the Charter School contributed approximately \$275,000 and \$250,000, respectively, to the Plan.

NOTE G: CONTINGENCY

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

NOTE H: CONCENTRATIONS

At June 30, 2023 and 2022, accounts receivable and grants and contracts receivables are comprised of the following:

	June 30,	
	2023	2022
Federal Government	97%	74%
Mt. Vernon Department of Education	*	21%

* Below 10% of receivables

During the years ended June 30, 2023 and 2022, approximately 72% of total operating revenue and support came from per-pupil funding provided by New York State. The per-pupil rate is set annually by the State based on the school district in which the Charter School's students are located.

NOTE I: NET ASSETS

Net assets without donor restrictions are as follows:

	June 30,	
	2023	2022
Undesignated	\$ 11,575,500	\$ 10,406,162
Invested in property and equipment	591,945	703,781
	<u>\$ 12,167,445</u>	<u>\$ 11,109,943</u>

BRONX CHARTER SCHOOL FOR BETTER LEARNING

NOTES TO FINANCIAL STATEMENTS, Cont'd

YEAR ENDED JUNE 30, 2023
(With Comparative Totals for 2022)

NOTE I: NET ASSETS, Cont'd

Net assets with donor restrictions consisted of the following:

	<u>June 30,</u>	
	<u>2023</u>	<u>2022</u>
Scholarship fund	\$ 30,220	\$ 31,244

NOTE J: FUNCTIONAL EXPENSES

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. All expenses that are allocated to more than one program or supporting function are allocated on the basis of estimates of time and effort.

NOTE K: ACCOUNTING IMPACT OF COVID-19 OUTBREAK

In response to the COVID-19 outbreak, the Federal Government passed several COVID relief acts which include funding for elementary and secondary education. The Elementary and Secondary School Emergency Relief Fund (ESSER Fund) was established to award grants to state and local educational agencies. The Charter School has recognized approximately \$963,000 and \$1,056,000 of revenue relative to ESSER grants during the years ended June 30, 2023 and 2022, respectively. As of June 30, 2023, the Charter School has approximately \$3,533,000 of ESSER grants available for expenditure through September 30, 2024.

BRONX CHARTER SCHOOL FOR BETTER LEARNING

OTHER FINANCIAL INFORMATION



BUSINESS
ADVISORS
AND CPAS

INDEPENDENT AUDITOR'S REPORT ON OTHER FINANCIAL INFORMATION

Board of Trustees
Bronx Charter School for Better Learning

We have audited the financial statements of Bronx Charter School for Better Learning as of and for the year ended June 30, 2023, and have issued our report thereon dated October 30, 2023, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The financial information hereinafter is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements for the year ended June 30, 2023, as a whole.

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
October 30, 2023

BRONX CHARTER SCHOOL FOR BETTER LEARNING

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS BY CHARTER

YEAR ENDED JUNE 30, 2023

	Bronx Charter School for Better Learning I	Bronx Charter School for Better Learning II	Eliminations	Total
Revenue, gains, and other support:				
Public school district				
Resident student enrollment	\$ 9,644,311	\$ 7,500,020	\$ -	\$ 17,144,331
Students with disabilities	611,840	581,128	-	1,192,968
Grants and contracts				
State and local	183,996	-	-	183,996
Federal - Title and IDEA	395,560	310,681	-	706,241
Federal - other	631,124	391,358	-	1,022,482
Contributed rent	<u>2,893,293</u>	<u>2,250,006</u>	<u>-</u>	<u>5,143,299</u>
TOTAL REVENUE, GAINS AND OTHER SUPPORT	14,360,124	11,033,193	-	25,393,317
Expenses:				
Program services:				
Regular education	10,797,485	7,742,625	-	18,540,110
Special education	<u>2,154,775</u>	<u>1,543,365</u>	<u>-</u>	<u>3,698,140</u>
Total program services	12,952,260	9,285,990	-	22,238,250
Management and general	992,428	830,960	-	1,823,388
Fundraising and special events	<u>287,256</u>	<u>328,520</u>	<u>-</u>	<u>615,776</u>
TOTAL OPERATING EXPENSES	<u>14,231,944</u>	<u>10,445,470</u>	<u>-</u>	<u>24,677,414</u>
SURPLUS FROM SCHOOL OPERATIONS	128,180	587,723	-	715,903
Support and other revenue:				
Contributions				
Foundations	186,881	-	-	186,881
Individuals	44,960	6,600	-	51,560
Special events	91,091	-	-	91,091
Interest income	10,900	-	-	10,900
Miscellaneous income	<u>143</u>	<u>-</u>	<u>-</u>	<u>143</u>
TOTAL SUPPORT AND OTHER REVENUE	<u>333,975</u>	<u>6,600</u>	<u>-</u>	<u>340,575</u>
CHANGE IN NET ASSETS	462,155	594,323	-	1,056,478
Net assets at beginning of year	<u>5,585,092</u>	<u>5,556,095</u>	<u>-</u>	<u>11,141,187</u>
NET ASSETS AT END OF YEAR	<u>\$ 6,047,247</u>	<u>\$ 6,150,418</u>	<u>\$ -</u>	<u>\$ 12,197,665</u>

BRONX CHARTER SCHOOL FOR BETTER LEARNING

STATEMENT OF FUNCTIONAL EXPENSES – BRONX CHARTER SCHOOL FOR BETTER LEARNING I

YEAR ENDED JUNE 30, 2023

		Year ended June 30, 2023						
		Program Services			Supporting Services			
	No. of Positions	Regular Education	Special Education	Sub-total	Management and general	Fundraising and special events	Sub-total	Total
Personnel services costs:								
Administrative staff personnel	5	\$ 63,403	\$ 23,060	\$ 86,463	\$ 295,701	\$ 119,547	\$ 415,248	\$ 501,711
Instructional personnel	80	4,696,867	1,016,712	5,713,579	-	-	-	5,713,579
Non-instructional personnel	8	856,263	125,731	981,994	106,766	6,671	113,437	1,095,431
Total personnel services costs	93	5,616,533	1,165,503	6,782,036	402,467	126,218	528,685	7,310,721
Fringe benefits and payroll taxes		1,408,222	289,713	1,697,935	130,993	25,003	155,996	1,853,931
Retirement		137,387	28,265	165,652	12,780	2,439	15,219	180,871
Legal service		-	-	-	39,156	-	39,156	39,156
Accounting / audit services		-	-	-	30,615	-	30,615	30,615
Other purchased / professional / consulting services		177,781	27,760	205,541	59,096	1,450	60,546	266,087
In-kind rent		2,197,707	452,134	2,649,841	204,432	39,020	243,452	2,893,293
Repairs and maintenance		103,087	21,208	124,295	9,589	1,830	11,419	135,714
Insurance		68,558	14,104	82,662	6,377	1,217	7,594	90,256
Utilities		80,122	16,484	96,606	7,452	1,423	8,875	105,481
Supplies and materials		95,090	15,291	110,381	4,511	861	5,372	115,753
Non-capitalized equipment/furnishings		7,858	1,617	9,475	730	140	870	10,345
Staff development		55,516	11,421	66,937	5,163	986	6,149	73,086
Marketing and recruitment		4,205	479	4,684	37,810	-	37,810	42,494
Technology		46,289	9,523	55,812	4,306	822	5,128	60,940
Food service		9,366	1,927	11,293	871	166	1,037	12,330
Student services		120,433	13,733	134,166	-	-	-	134,166
Office expense		111,343	22,907	134,250	10,357	1,977	12,334	146,584
Depreciation and amortization		229,395	47,193	276,588	21,338	4,073	25,411	301,999
Special events		-	-	-	-	78,794	78,794	78,794
Interest		8,548	1,759	10,307	795	152	947	11,254
Bad debt expense		281,463	5,816	287,279	-	-	-	287,279
Other		38,582	7,938	46,520	3,590	685	4,275	50,795
		\$ 10,797,485	\$ 2,154,775	\$ 12,952,260	\$ 992,428	\$ 287,256	\$ 1,279,684	\$ 14,231,944

BRONX CHARTER SCHOOL FOR BETTER LEARNING

STATEMENT OF FUNCTIONAL EXPENSES – BRONX CHARTER SCHOOL FOR BETTER LEARNING II

YEAR ENDED JUNE 30, 2023

		Year ended June 30, 2023						
		Program Services			Supporting Services			
	No. of Positions	Regular Education	Special Education	Sub-total	Management and general	Fundraising and special events	Sub-total	Total
Personnel services costs:								
Administrative staff personnel	7	\$ 36,009	\$ 18,005	\$ 54,014	\$ 298,878	\$ 164,348	\$ 463,226	\$ 517,240
Instructional personnel	65	3,284,233	738,240	4,022,473	-	-	-	4,022,473
Non-instructional personnel	9	845,477	112,098	957,575	166,841	15,755	182,596	1,140,171
Total personnel services costs	81	4,165,719	868,343	5,034,062	465,719	180,103	645,822	5,679,884
Fringe benefits and payroll taxes		956,292	199,338	1,155,630	106,911	41,345	148,256	1,303,886
Retirement		69,263	14,438	83,701	7,743	2,995	10,738	94,439
Accounting / audit services		-	-	-	16,485	-	16,485	16,485
Other purchased / professional / consulting services		95,635	13,978	109,613	5,633	1,550	7,183	116,796
In-kind rent		1,650,190	343,982	1,994,172	184,488	71,346	255,834	2,250,006
Repairs and maintenance		59,937	12,494	72,431	6,701	2,591	9,292	81,723
Insurance		31,832	6,635	38,467	3,559	1,376	4,935	43,402
Utilities		34,620	7,217	41,837	3,870	1,497	5,367	47,204
Supplies and materials		76,194	11,298	87,492	3,375	1,305	4,680	92,172
Non-capitalized equipment/furnishings		1,529	319	1,848	171	66	237	2,085
Staff development		38,623	8,051	46,674	4,318	1,670	5,988	52,662
Marketing and recruitment		17,844	3,379	21,223	1,613	624	2,237	23,460
Technology		9,317	-	9,317	-	-	-	9,317
Food service		13,144	2,740	15,884	1,470	568	2,038	17,922
Student services		77,229	8,402	85,631	-	-	-	85,631
Office expense		66,962	13,958	80,920	7,486	2,895	10,381	91,301
Depreciation and amortization		90,206	18,804	109,010	10,085	3,900	13,985	122,995
Special events		-	-	-	-	14,144	14,144	14,144
Bad debt expense		275,491	7,363	282,854	-	-	-	282,854
Other		12,598	2,626	15,224	1,333	545	1,878	17,102
		\$ 7,742,625	\$ 1,543,365	\$ 9,285,990	\$ 830,960	\$ 328,520	\$ 1,159,480	\$10,445,470

SUNY Charter Schools Institute
Budget Narrative

Education Corporation Name: Bronx Charter School for Be

Fiscal Contact:

Date: June 29, 2023

Name: Nicole Tennnat

Email: ntenant@bronxbetterlearni

1. What steps has the education corporation taken to ensure it has enacted a conservative budget?

Bronx Charter School for Better Learning (BBL) initial review process involved taking a detailed look at all budget line items to determine what items were essential to running the education corporation and what items needed to be reduced or eliminated.

BBL has taken precaution steps in the current fiscal year against the decrease in student enrollment and will continue to do the same steps for FY24. We budgeted conservatively for both General Education and Special Education enrollment by using the lowest reasonable figures for estimating.

When preparing the budget, we were as accurate as possible by using actual figures and including sources that have already promised funding for the upcoming fiscal year. We used the current fiscal year's figures as a baseline and estimated conservatively for both income and expenses where we did not have actual figures.

2. How much of the education corporation's tier two of the ESSER funds would be spent by September 30, 2023? How much of the tier three ESSER funds does the education corporation plan to spend by September 30, 2024?

BBL will spend \$1,424,295 of ESSER funds Tier 2 by September 30, 2023.

BBL anticipates spending \$1,662,039 of ESSER funds Tier 3 by September 30, 2024

3. How does the education corporation ensure the sustainability of programs enacted through the use of ESSER funding once ESSER funding period ends?

A portion of the funding was used to cover the costs of technology and online instructional resources. All students have an electronic device which will continue to provide quality instruction and other programming as well as meet the diverse learning needs of all students. The investment of technology in the classroom will continue to provide multiple resources for students to participate in learning and demonstrate their mastery of the learning standards.

Funding was also used to fund Social & Emotional Learning training and support for our Director of Student Support and Guidance Counselors . Staff are CPI certified though the "Train the Trainer Program" and can now train other staff members and provide them with the tools and skillsets that can be used to respond to difficult behavior in the safest and most effective way possible.

ARP funds covered the costs of professional development consultants who engaged with the school's leadership, professional development specialists, academic leaders, teachers, and assistants. Additional funding was used to cover the costs of our Professional Development Specialists who support the schools professional development program by providing ongoing coaching and mentoring. As with the training in Social & Emotional Learning, the training from outside professional development consultants and in-house professional development specialists, staff are well equipped to continue to train current and new staff.

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

Trustee Name:

Ariel Dobkin

Name of Charter School Education Corporation:

Bronx Charter School for Better Learning

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

Board Secretary

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

☐ **Yes** ☒ **No**

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

NA

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

☐ **Yes** ☒ **No**

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

NA

-

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

☐ **Yes** ☒ **No**

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

NA

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

☐ **Yes** ☒ **No**

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

NA

-

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

☒ **None**

Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you
None	None	None	None

-

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

☒ **None**

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

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

Business Telephone:

2026636878

Business Address:

2100 Pennsylvania Ave NW, Washington DC 20037

E-mail Address:

aedobkin@gmail.com

Home Telephone:

Not listed

Home Address:

Not listed

DocuSigned by:

Ariel Dobkin

7/19/2023

660C886506D6403...

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022

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

Trustee Name:

William Bernhardt

Name of Charter School Education Corporation:

Bronx Charter School for Better Learning

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

Trustee

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☒ **None**

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

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

☒ **None**

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

-

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

Business Telephone:

N/A

Business Address:

N/A

E-mail Address:

William.bernhardt@cs1.cuny.edu

Home Telephone:

212 866-5689

Home Address: 924 West End Ave., N.Y., N.Y. 10025

William Bernhardt

Signature

7/20/23
Date

Acceptable signature formats include:

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

last revised 04/2022

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

Trustee Name:

kimberly kelly

Name of Charter School Education Corporation:

The Bronx Charter School for Better Learning

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

Chairperson

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

☐ **Yes** ☒ **No**

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

N/a

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

☐ **Yes** ☒ **No**

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

N/a

-

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

☐ **Yes** ☒ **No**

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

N/a

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

☐ **Yes** ☒ **No**

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

N/a

-

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

☒ **None**

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

-

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

☒ **None**

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

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

Business Telephone:

718-655-6660

Business Address:

3740 Baychester Ave, Bronx, NY 10466

E-mail Address:

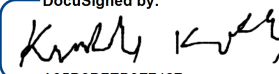
Kimrere@msn.com

Home Telephone:

917-853-0081

Home Address:

22 Comber Street Valley Stream, NY 11580

DocuSigned by:

A05D0D7ED0F7427...

7/12/2023

Signature

Date

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last revised 04/2022

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

Trustee Name:

Gregory Kimble

Name of Charter School Education Corporation:

Bronx Charter School for Better Learning

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

Trustee

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

☐ **Yes** ☒ **No**

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

N/A

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

☐ **Yes** ☒ **No**

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

N/A

-

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

☐ **Yes** ☒ **No**

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

N/A

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

☐ **Yes** ☒ **No**

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

N/A

-

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

☒ **None**

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

-

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

☒ **None**

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

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

Business Telephone:

0.00

Business Address:

416 Larchmont Acres, Apt A, Larchmont NY 10538

E-mail Address:

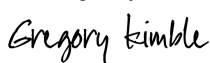
gregory.kimblejr@gmail.com

Home Telephone:

0.00

Home Address:

416 Larchmont Acres, Apt A, Larchmont NY 10538

DocuSigned by:

AF0E72C2323B2450...

7/20/2023

Signature

Date

Acceptable signature formats include:

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last revised 04/2022

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

Trustee Name:

Syrion Jack, Esq.

Name of Charter School Education Corporation:

Bronx Charter School for Better Learning

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

Trustee

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

☐ **Yes** ☒ **No**

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

N/A

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

☐ **Yes** ☒ **No**

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

N/A

-

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

☐ **Yes** ☒ **No**

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

N/A

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

☐ **Yes** ☒ **No**

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

N/A

-

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

☒ **None**

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

-

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

☒ **None**

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

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8489321850

Business Address:

Liberty Plaza, New Brunswick, New Jersey

E-mail Address:

syjack@gmail.com

Home Telephone:

9734009691

Home Address:

Union, New Jersey

DocuSigned by:
Syron Jack, Esq.
92502F404426497...

7/19/2023

Signature

Date

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last revised 04/2022

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

Trustee Name:

Neal Myerberg

Name of Charter School Education Corporation:

Bronx Charter School for Better Learning

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

Board

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

☐ Yes ☒ No

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

na

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

☐ Yes ☒ No

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

na

-

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

☐ Yes ☒ No

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

na

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

☐ Yes ☒ No

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

na

-

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

☒ **None**

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

-

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

☒ **None**

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

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

Business Telephone:

2036377955

Business Address:

179 Shore Road, Old Greenwich, CT 06870

E-mail Address:

nmyerberg@myerbergadvisors.com

Home Telephone:

203-698-2795

Home Address:

179 Shore Road, Old Greenwich, CT 06870

DocuSigned by:

Mal Myerberg

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7/18/2023

Signature

Date

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last revised 04/2022

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

Trustee Name:

Marlon Henry

Name of Charter School Education Corporation:

Bronx Charter School For Better Learning

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

Parent Representative

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

☐ Yes ☒ No

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

N/A

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

☒ Yes ☐ No

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

I am the father of a student

-

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

☐ **Yes** ☒ **No**

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

N/A

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

☐ **Yes** ☒ **No**

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

N/A

-

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

☒ **None**

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

-

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

☒ **None**

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

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

Business Telephone:

N/A

Business Address:

N/A

E-mail Address:

marlonph2005@yahoo.com

Home Telephone:

N/A

Home Address:

120 Alcott Place Apt 21 B Bronx NY 10475

DocuSigned by:

Marlon Henry

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7/22/2023

Signature

Date

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last revised 04/2022

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

Trustee Name:

MARILYN MAYE

Name of Charter School Education Corporation:

Bronx Charter School for Better Learning

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

Treasurer

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

☐ **Yes** ☒ **No**

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

N/A

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

☐ **Yes** ☒ **No**

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

N/A

-

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

☐ **Yes** ☒ **No**

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

N/A

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

☐ **Yes** ☒ **No**

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

N/A

-

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

☐ **None**

Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you
12/1/2010-2/21/2011	Employee	Did not vote, did not participate in discuss	Richard Maye, Son
12/1/2009-6/30/2010	Employee	Did not vote, did not participate in discuss	
12/1/2005-6/30/2007	Employee	Did not vote, did not participate in discuss	

-

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

☒ **None**

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

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

Business Telephone:

71,865,571.16

Business Address:

3621 De Reimer Avenue Bronx NY

E-mail Address:

mcmaye@aol.com

Home Telephone:

71,865,571.16

Home Address:

3621 De Reimer Avenue, Bronx NY

DocuSigned by:

MARILYN MAYE

7/14/2023

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Signature

Date

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

Trustee Name:

Jem Pagan

Name of Charter School Education Corporation:

Bronx for Better Learning

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

Board member

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

☐ **Yes** ☒ **No**

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

N/A

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

☐ **Yes** ☒ **No**

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

N/A

-

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

☐ **Yes** ☒ **No**

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

N/A

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

☐ **Yes** ☒ **No**

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

N/A

-

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

☒ **None**

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

-

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

☒ **None**

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

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

Business Telephone:

717-919-5151

Business Address:

148 Calyer Street #3 Brooklyn, NY 11222

E-mail Address:

jem@blusky.me

Home Telephone:

717-919-5151

Home Address:

148 Calyer Street #3 Brooklyn, NY 11222

DocuSigned by:

Jem Pagan

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7/18/2023

Signature

Date

Acceptable signature formats include:

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last revised 04/2022

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

Trustee Name:

Marvin Waldman

Name of Charter School Education Corporation:

Bronx Charter School for Better Learning

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

vice-chair

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

☐ Yes ☒ No

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

NA

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

☐ Yes ☒ No

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

NA

-

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

☐ **Yes** ☒ **No**

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

NA

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

☐ **Yes** ☒ **No**

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

NA

-

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

☒ **None**

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

-

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

☒ **None**

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

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

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5163308091

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E-mail Address:

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Home Telephone:

5163308091

Home Address:

20 hilltop dr. Syosset, Ny 12791

DocuSigned by:
Marvin Waldman
2BDCBA6D4FB140B...

7/22/2023

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022

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

Trustee Name:

Dean Thomas

Name of Charter School Education Corporation:

Bronx Charter School for Better Learning

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

Board Member

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

☐ **Yes** ☒ **No**

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

NA

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

☐ **Yes** ☒ **No**

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

NA

-

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

☐ **Yes** ☒ **No**

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

NA

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

☐ **Yes** ☒ **No**

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

NA

-

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

☐ **None**

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

-

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

☐ **None**

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

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

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E-mail Address:

dkthomas72@yahoo.com

Home Telephone:

703 585 8338

Home Address:

800 New Jersey AVE SE 918 Washington DC 20003

DocuSigned by:
Dean Thomas
EC6A1F30ADEB4EB...

7/20/2023

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022



The Bronx Charter Schools for Better Learning
2023 – 2024

JULY

Monday	Tuesday	Wednesday	Thursday	Friday
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

AUGUST

Monday	Tuesday	Wednesday	Thursday	Friday
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	

SEPTEMBER (16 Instructional Days)

Monday	Tuesday	Wednesday	Thursday	Friday
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

OCTOBER (21 Instructional Days)

Monday	Tuesday	Wednesday	Thursday	Friday
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			

NOVEMBER 20 instructional days

Monday	Tuesday	Wednesday	Thursday	Friday
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	

DECEMBER (16 Instructional Days)

Monday	Tuesday	Wednesday	Thursday	Friday
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

JANUARY (21 Instructional Days)

Monday	Tuesday	Wednesday	Thursday	Friday
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

FEBRUARY (16 Instructional Days)

Monday	Tuesday	Wednesday	Thursday	Friday
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	

MARCH (20 Instructional Days)

Monday	Tuesday	Wednesday	Thursday	Friday
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

APRIL (13 Instructional Days)

Monday	Tuesday	Wednesday	Thursday	Friday
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30			

MAY (22 Instructional Days)

Monday	Tuesday	Wednesday	Thursday	Friday
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

JUNE 15 instructional days

Monday	Tuesday	Wednesday	Thursday	Friday
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28

First Day and Last Day of School

No school

Half Days

Half Days – PreK & K

Asynchronous Instruction