



Entry 1 School Information

Last updated: 07/14/2016

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 authorizer are visible on your task page. While completing this task, please ensure that you select the correct authorizer or you may not be assigned the correct tasks.

Page 1

a. SCHOOL NAME AND BEDS#

(Select name from the drop down menu)

BRIGHTER CHOICE CS FOR GIRLS (REGENTS) 010100860830

b. CHARTER AUTHORIZER

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

Regents-Authorized Charter School

c. DISTRICT / CSD OF LOCATION

Albany

d1. SCHOOL INFORMATION

	PRIMARY ADDRESS	PHONE NUMBER	FAX NUMBER	EMAIL ADDRESS
	250 Central Ave. Albany, NY 12206	518-694-4100	518-694-4123	BCCSGinfo@brighterchoice.org

d2. PHONE CONTACT NUMBER FOR AFTER HOURS EMERGENCIES

Contact Name	Marcus Puccioni
Title	Principal
Emergency Phone Number (###-###-####)	(No response)

e. SCHOOL WEB ADDRESS (URL)

<http://www.brighterchoice.org/girls>

f. DATE OF INITIAL CHARTER

01/2001

g. DATE FIRST OPENED FOR INSTRUCTION

09/2002

h1. APPROVED SCHOOL MISSION (Regents, NYCDOE, and Buffalo BOE authorized schools only)

MISSION STATEMENT

The Mission of the Brighter Choice Charter Schools is to ensure that BRIGHTER CHOICE CHARTER SCHOOL scholars have the same opportunities for future success as scholars attending the best public schools in the region. There are 3 significant components to achieving this mission:

- Exemplary instruction that ensures competency and mastery in reading, writing and mathematics
- Focus on the development of social, behavioral, and organizational skills necessary for future school success
- An education beyond the basics that includes performing arts, visual arts, science, and history

h2. KEY DESIGN ELEMENTS (Regents, NYCDOE, and Buffalo BOE authorized schools only)

KEY DESIGN ELEMENTS (Brief description)

Variable 1	<p>Upon acceptance to the BRIGHTER CHOICE CHARTER SCHOOLS, our families commit themselves to a unique and exceptional program, and at registration accept the policies of the school as listed here, as well as in other school publications.</p> <p>The distinctive, non-negotiable features of a</p>
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	BRIGHTER CHOICE CHARTER SCHOOLS education: 1. An intense and serious focus on academic achievement
Variable 2	2. An equally rigorous standard for scholar behavior, with an emphasis on core values
Variable 3	3. Single-gender classroom instruction
Variable 4	4. An extended school day and extended school year
Variable 5	5. Mandatory school uniforms
Variable 6	6. A high level of parental/guardian participation in the life of the school
Variable 7	7. Frequent standardized testing, beginning in Kindergarten.
Variable 8	(No response)
Variable 9	(No response)
Variable 10	(No response)

i. TOTAL ENROLLMENT ON JUNE 30, 2016

1

j. GRADES SERVED IN SCHOOL YEAR 2015-16

Check all that apply

Grades Served	K, 1, 2, 3, 4
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k1. DOES THE SCHOOL CONTRACT WITH A CHARTER OR EDUCATIONAL MANAGEMENT ORGANIZATION?

No

Page 2

II. FACILITIES

Does the school maintain or operate multiple sites?

No, just one site.

I2. SCHOOL SITES

Please list the sites where the school will operate for the upcoming school year.

	Physical Address	Phone Number	District/CSD	Grades Served at Site	School at Full Capacity at Site	Facilities Agreement
Site 1 (same as primary site)	250 Central Ave, Albany, NY 12206	518-694-4100	ALBANY CITY SD	K-4	No	Rent/Lease
Site 2						
Site 3						

m1. Is the school or are the school sites co-located?

No

Page 3

n1. Were there any revisions to the school's charter during the 2015-16 school year? (Please include approved or pending material and non-material charter revisions).

Yes

n2. 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	Change in Grade Level Configuration	Requested the addition of grade 5 to our current K-4 model.	Nov 18, 2015	

2				
3				
4				
5				

o. Name and Position of Individual(s) Who Completed the 2015-16 Annual Report.


Marcus Puccioni, Executive Director and Jen Pasek, Consultant

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


Responses Selected:

Yes

Signature, Head of Charter School



Signature, President of the Board of Trustees



Date

(No response)

Thank you.



Entry 2 Link

Last updated: 07/14/2016

Page 1

1. NEW YORK STATE REPORT CARD

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

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

<http://data.nysed.gov/profile.php?instid=800000055503>



Entry 3 Progress

Last updated: 08/01/2016

Page 1

PROGRESS TOWARD CHARTER GOALS

The following tables reflect formatting in the online portal required for Board of Regents-authorized charter schools and NYCDOE-authorized charter schools only. Schools should list Progress Toward Charter Goals by August 1, 2016. If the goals are based on student performance data that the school will not have access to before August 1, 2016 (e.g., the NYS Assessment results), explain this in the "2015-2016 Progress Toward Attainment of Goal" column. The information can be updated when available. Please complete and submit no later than November 1, 2016.

1. ACADEMIC STUDENT PERFORMANCE GOALS

2015-16 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal - Met, Partially Met, or Not Met	If Not Met, Describe Efforts School Will Take
Academic Goal 1	After reviewing the Performance Framework, the Board of Trustees felt that the performance benchmarks comprehensively address the most pertinent areas of accountability for our next charter term. Therefore, Brighter Choice Charter School for Girls has not included any additional charter specific goals related to academic,			

	organizational, or financial performance.			
Academic Goal 2				
Academic Goal 3				
Academic Goal 4				
Academic Goal 5				
Academic Goal 6				
Academic Goal 7				
Academic Goal 8				

2. Do have more academic goals to add?

No

3. Do have more academic goals to add?

No

Page 2

4. ORGANIZATIONAL GOALS

2015-16 Progress Toward Attainment of Organizational Goals

	Organizational Goal	Measure Used to Evaluate Progress	Goal - Met, Partially Met, or Not Met	If Not Met, Describe Efforts School Will Take
Org Goal 1				
Org Goal 2				
Org Goal 3				
Org Goal 4				
Org Goal 5				

5. Do you have more organizational goals to add?

No

6. FINANCIAL GOALS

2015-16 Progress Toward Attainment of Financial Goals

	Financial Goals	Measure Used to Evaluate Progress	Goal - Met, Partially Met, or Not Met	If Not Met, Describe Efforts School Will Take
Financial Goal 1				
Financial Goal 2				
Financial Goal 3				
Financial Goal 4				
Financial Goal 5				



Entry 4 Expenditures per Child

Last updated: 08/01/2016

Page 1

Financial Information

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

1. Total Expenditures Per Child

To calculate **'Total Expenditures per Child'** take total expenditures (from the unaudited 2015-16 Schedule of Functional Expenses) and divide by the year end FTE student enrollment. (Integers Only. No dollar signs or commas).

Note: The information on the Schedule of Functional Expenses on pages 41-43 of the Audit Guide can help schools locate the amounts to use in the two per pupil calculations: <http://www.p12.nysed.gov/psc/AuditGuide.html>

Line 1: Total Expenditures	3911703
Line 2: Year End FTE student enrollment	280
Line 3: Divide Line 1 by Line 2	13969

2. Administrative Expenditures per Child

To calculate **'Administrative Expenditures per Child'** To calculate "Administrative Expenditures per Child" first *add* together the following:

1. Take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the unaudited 2015-16 Schedule of Functional Expenses)
2. Any contracted administrative/management fee paid to other organizations or corporations
3. Take the total from above and divide it by the year-end FTE enrollment. The relevant portion that must be included in this calculation is defined as follows:

Administrative Expenditures: Administration and management of the charter school includes the activities and personnel of the offices of the chief school officer, the finance or business offices, school operations personnel, data management and reporting, human resources, technology, etc. It also includes those administrative and management services provided by other organizations or corporations on behalf of the charter school for which the charter school pays a fee or other compensation. Do not include the FTE of personnel whose role is to directly support the instructional program.

Notes:

The information on the Schedule of Functional Expenses on pages 41-43 of the Audit Guide can help schools locate the amounts to use in the two per pupil calculations:

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

Employee benefit costs or expenditures should not be reported in the above calculations.

Line 1: Relevant Personnel Services Cost (Row)	1
Line 2: Management and General Cost (Column)	879774
Line 3: Sum of Line 1 and Line 2	879775
Line 5: Divide Line 3 by the Year End FTE student enrollment	3142

Thank you.



Financial A

School Name:

Date:

Latest Audit Period (through June 30):



Audit Supplemental Data Request Form

for Regents-Authorized Charter Schools

Brighter Choice Charter School for Girls

August 1, 2016

2015

FILL IN GRAY CELLS

Brighter Choice Charter School for Girls

STATEMENTS OF FINANCIAL POSITION

FOR THE YEARS ENDED JUNE 30,

	2016	2015
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$516,689	\$145,183
Grants and contracts receivable	61,096	-
Accounts receivables	73,703	39,532
Inventory	-	-
Prepaid Expenses	8,147	1,825
Contributions and other receivables	-	-
Other	1,636,564	1,964,775
TOTAL CURRENT ASSETS	\$2,296,199	\$2,151,315
OTHER ASSETS		
Investments	\$-	\$-
Property, Plant and Equipment, Net	5,925,564	6,149,450
Restricted Cash	-	-
OTHER ASSETS	\$5,925,564	\$6,149,450
TOTAL ASSETS	\$8,221,763	\$8,300,765
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable and accrued expenses	\$303,974	\$586,144
Accrued payroll and benefits	171,519	255,439
Refundable Advances	-	-
Deferred Revenue	-	-
Current maturities of long-term debt	-	-
Short Term Debt - Bonds, Notes Payable	-	-
Other	217,500	217,500
TOTAL CURRENT LIABILITIES	\$692,993	\$1,059,083
LONG-TERM DEBT, net current maturities	\$7,921,997	\$8,141,951
TOTAL LIABILITIES	\$8,614,990	\$9,201,034
NET ASSETS		
Unrestricted	\$(393,227)	\$(900,269)
Temporarily restricted	-	-
TOTAL NET ASSETS	\$(393,227)	\$(900,269)
TOTAL LIABILITIES AND NET ASSETS	\$8,221,763	\$8,300,765

Check

-

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FILL IN GRAY CELLS

Brighter Choice Charter School for Girls

STATEMENTS OF ACTIVITIES FOR THE YEARS ENDED JUNE 30,

	2016			2015
	Unrestricted	Temporarily Restricted	Total	Total
REVENUE, GAINS AND OTHER SUPPORT				
State & Local Operating Revenue	\$3,953,327	\$-	\$3,953,327	\$3,750,507
Federal - Title and IDEA	378,876	-	378,876	375,337
Federal - Other	-	-	-	-
State and City Grants	61,096	-	61,096	-
Contributions and private grants	1,361	-	1,361	30,396
After school revenue	-	-	-	-
Other	-	-	-	-
Food Service/Child Nutrition Program	<u>5,686</u>	<u>-</u>	<u>5,686</u>	<u>7,018</u>
TOTAL REVENUE, GAINS AND OTHER SUPPORT	\$4,400,346	\$-	\$4,400,346	\$4,163,258
EXPENSES				
Program Services				
Regular Education	\$2,117,813	\$-	\$2,117,813	\$2,215,589
Special Education	378,936	-	378,936	\$396,431
Other Programs	<u>535,179</u>	<u>-</u>	<u>535,179</u>	<u>\$559,887</u>
Total Program Services	\$3,031,928	\$-	\$3,031,928	\$3,171,907
Supporting Services				
Management and general	\$879,775	\$-	\$879,775	\$920,393
Fundraising	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OPERATING EXPENSES	\$3,911,703	\$-	\$3,911,703	\$4,092,300
SURPLUS / (DEFICIT) FROM SCHOOL OPERATIONS	\$488,643	\$-	\$488,643	\$70,958
Contributions				
Foundations	\$-	\$-	\$-	\$-
Individuals	-	-	-	-
Corporations	-	-	-	-
Fundraising	6,850	-	6,850	6,560
Interest income	114	-	114	362
Miscellaneous income	11,436	-	11,436	19,526
Net assets released from restriction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SUPPORT AND OTHER REVENUE	\$18,400	\$-	\$18,400	\$26,448
CHANGE IN NET ASSETS	\$507,043	\$-	\$507,043	\$97,406
NET ASSETS BEGINNING OF YEAR	\$(900,269)	\$-	\$(900,269)	\$(997,675)
PRIOR YEAR/PERIOD ADJUSTMENTS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET ASSETS - END OF YEAR	<u>\$(393,226)</u>	<u>\$-</u>	<u>\$(393,226)</u>	<u>\$(900,269)</u>

New York State Education Department

Request for Proposals to Establish Charter Schools Authorized by the Board of Regents

2016-17 Budget & Cash Flow Template

General Instructions and Notes for New Application Budgets and Cash Flows Templates

1	Complete ALL SIX columns in BLUE
2	Enter information into the GRAY cells
3	Cells containing RED triangles in the upper right corner in columns B through G contain guidance on that particular item
4	Funding by School District information for all NYS School district is located on the State Aid website at https://stateaid.nysed.gov/charter/ . Refer to this website for per-pupil tuition funding for all school districts. Rows may be inserted in the worksheet to accomodate additional districts if necessary.
5	The Assumptions column should be completed for all revenue and expense items unless the item is self-explanatory. Where applicable, please reference the page number or section in the application narrative that indicates the assumption being made. For instance, student enrollment would reference the applicable page number in Section I, C of the application narrative.

Brighter Choice Charter Elementary School for Girls

PROJECTED BUDGET FOR 2016-2017

PROJECTED BUDGET FOR 2016-2017							Assumptions
July 1, 2016 to June 30, 2017							DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable
Please Note: The student enrollment data is entered below in the Enrollment Section beginning in row 155. This will populate the data in row 10.							
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	
Total Revenue	4,955,569	9,000	-	-	100	4,964,669	
Total Expenses	4,311,775	85,000	-	-	409,071	4,805,846	
Net Income	643,794	(76,000)	-	-	(408,971)	158,823	
Actual Student Enrollment	311	-				-	
Total Paid Student Enrollment	311	-				311	
PROGRAM SERVICES							
SUPPORT SERVICES							
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	
REVENUE							
REVENUES FROM STATE SOURCES							
Per Pupil Revenue	CY Per Pupil Rate						
Albany	\$14,172.00	4,407,489	-	-	-	4,407,489	
School District 2 (Enter Name)		-	-	-	-	-	
School District 3 (Enter Name)		-	-	-	-	-	
School District 4 (Enter Name)		-	-	-	-	-	
School District 5 (Enter Name)		-	-	-	-	-	
		4,407,489				4,407,489	
Special Education Revenue		-	-	-	-	-	
Grants							
Stimulus		124,400	-	-	-	124,400	
Other		-	-	-	-	-	
Other State Revenue		6,000	-	-	-	6,000	
TOTAL REVENUE FROM STATE SOURCES		4,537,889				4,537,889	
REVENUE FROM FEDERAL FUNDING							
IDEA Special Needs		-	9,000	-	-	9,000	
Title I		133,184	-	-	-	133,184	
Title Funding - Other		10,367	-	-	-	10,367	
School Food Service (Free Lunch)		236,129	-	-	-	236,129	
Grants							
Charter School Program (CSP) Planning & Implementation		-	-	-	-	-	
Other		-	-	-	-	-	
Other Federal Revenue		-	-	-	-	-	
TOTAL REVENUE FROM FEDERAL SOURCES		379,680	9,000			388,680	
LOCAL and OTHER REVENUE							
Contributions and Donations, Fundraising		26,000	-	-	-	26,000	
Erate Reimbursement		11,000	-	-	-	11,000	
Interest Income, Earnings on Investments,		-	-	-	100	100	
NYC-DYCD (Department of Youth and Community Developmt.)		-	-	-	-	-	
Food Service (Income from meals)		1,000	-	-	-	1,000	
Text Book		-	-	-	-	-	
Other Local Revenue		-	-	-	-	-	
TOTAL REVENUE FROM LOCAL and OTHER SOURCES		38,000			100	38,100	
TOTAL REVENUE		4,955,569	9,000		100	4,964,669	
							List exact titles and staff FTE's (Full time equivalent)
EXPENSES							
ADMINISTRATIVE STAFF PERSONNEL COSTS							
	No. of Positions						
Executive Management	1.00	-	-	-	55,212	55,212	
Instructional Management	2.00	142,546	-	-	-	142,546	
Deans, Directors & Coordinators	5.00	250,811	-	-	-	250,811	
CFO / Director of Finance	1.00	-	-	-	35,135	35,135	
Operation / Business Manager	-	-	-	-	-	-	
Administrative Staff	1.00	-	-	-	43,153	43,153	
TOTAL ADMINISTRATIVE STAFF	10	393,357			133,500	526,857	
INSTRUCTIONAL PERSONNEL COSTS							
Teachers - Regular	16.00	799,567	-	-	-	799,567	
Teachers - SPED	1.00	-	51,000	-	-	51,000	
Substitute Teachers	1.00	32,000	-	-	-	32,000	
Teaching Assistants	1.00	50,000	-	-	-	50,000	

Brighter Choice Charter Elementary School for Girls

PROJECTED BUDGET FOR 2016-2017

PROJECTED BUDGET FOR 2016-2017							Assumptions
July 1, 2016 to June 30, 2017							DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable
Please Note: The student enrollment data is entered below in the Enrollment Section beginning in row 155. This will populate the data in row 10.							
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	
Total Revenue	4,955,569	9,000	-	-	100	4,964,669	
Total Expenses	4,311,775	85,000	-	-	409,071	4,805,846	
Net Income	643,794	(76,000)	-	-	(408,971)	158,823	
Actual Student Enrollment	311	-				-	
Total Paid Student Enrollment	311	-				311	
PROGRAM SERVICES							
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	
Specialty Teachers	3.00	144,000	-	-	-	144,000	
Aides	6.00	269,000	-	-	-	269,000	
Therapists & Counselors	2.00	92,436	-	-	-	92,436	
Other	-	133,500	-	-	-	133,500	
TOTAL INSTRUCTIONAL	30	1,520,503	51,000			1,571,503	
NON-INSTRUCTIONAL PERSONNEL COSTS							
Nurse	2.00	37,347	-	-	-	37,347	
Librarian	-	-	-	-	-	-	
Custodian	-	-	-	-	-	-	
Security	-	-	-	-	-	-	
Other	8.00	110,672	-	-	-	110,672	
TOTAL NON-INSTRUCTIONAL	10	148,019				148,019	
SUBTOTAL PERSONNEL SERVICE COSTS	50	2,061,879	51,000		133,500	2,246,379	
PAYROLL TAXES AND BENEFITS							
Payroll Taxes		242,174	-	-	-	242,174	
Fringe / Employee Benefits		489,915	-	-	-	489,915	
Retirement / Pension		-	-	-	-	-	
TOTAL PAYROLL TAXES AND BENEFITS		732,089				732,089	
TOTAL PERSONNEL SERVICE COSTS		2,793,968	51,000		133,500	2,978,468	
CONTRACTED SERVICES							
Accounting / Audit		-	-	-	73,150	73,150	
Legal		-	-	-	12,000	12,000	
Management Company Fee		-	-	-	-	-	
Nurse Services		-	-	-	-	-	
Food Service / School Lunch		-	-	-	-	-	
Payroll Services		14,327.67	-	-	672	15,000	
Special Ed Services		-	34,000	-	-	34,000	
Titlement Services (i.e. Title I)		-	-	-	-	-	
Other Purchased / Professional / Consulting		67,660.00	-	-	11,940	79,600	
TOTAL CONTRACTED SERVICES		81,988	34,000		97,762	213,750	
SCHOOL OPERATIONS							
Board Expenses		-	-	-	-	-	
Classroom / Teaching Supplies & Materials		13,000	-	-	-	13,000	
Special Ed Supplies & Materials		-	-	-	-	-	
Textbooks / Workbooks		20,000	-	-	-	20,000	
Supplies & Materials other		-	-	-	-	-	
Equipment / Furniture		1,700	-	-	300	2,000	
Telephone		22,100	-	-	3,900	26,000	
Technology		21,250	-	-	3,750	25,000	
Student Testing & Assessment		25,000	-	-	-	25,000	
Field Trips		18,000	-	-	-	18,000	
Transportation (student)		167,000	-	-	-	167,000	
Student Services - other		43,575	-	-	-	43,575	
Office Expense		48,450	-	-	8,550	57,000	
Staff Development		10,200	-	-	1,800	12,000	
Staff Recruitment		850	-	-	150	1,000	
Student Recruitment / Marketing		40,000	-	-	-	40,000	
School Meals / Lunch		101,662	-	-	-	101,662	
Travel (Staff)		-	-	-	-	-	
Fundraising		-	-	-	-	-	

Brighter Choice Charter Elementary School for Girls

PROJECTED BUDGET FOR 2016-2017

PROJECTED BUDGET FOR 2016-2017							Assumptions
July 1, 2016 to June 30, 2017							DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable
Please Note: The student enrollment data is entered below in the Enrollment Section beginning in row 155. This will populate the data in row 10.							
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Net Income	643,794	(76,000)	-	-	(408,971)	158,823	
Actual Student Enrollment	311	-				-	
Total Paid Student Enrollment	311	-				311	
PROGRAM SERVICES							
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	
Other	385,729		-	-	68,070	453,799	Includes Board Interest Expenses \$435,799
TOTAL SCHOOL OPERATIONS	918,516				86,520	1,005,036	
FACILITY OPERATION & MAINTENANCE							
Insurance	51,000		-	-	9,000	60,000	
Janitorial	90,100		-	-	15,900	106,000	
Building and Land Rent / Lease	-		-	-	-	-	
Repairs & Maintenance	94,775		-	-	16,725	111,500	
Equipment / Furniture	65,450	-	-	-	11,550	77,000	
Security	1,275	-	-	-	225	1,500	
Utilities	3,400	-	-	-	600	4,000	
TOTAL FACILITY OPERATION & MAINTENANCE	306,000				54,000	360,000	
DEPRECIATION & AMORTIZATION	211,303	-	-	-	37,289	248,592	
DISSOLUTION ESCROW & RESERVES / CONTIGENCY	-	-	-	-	-	-	
TOTAL EXPENSES	4,311,775	85,000			409,071	4,805,846	
NET INCOME	643,794	(76,000)	-	-	(408,971)	158,823	
ENROLLMENT - *School Districts Are Linked To Above Entries*	REGULAR EDUCATION	SPECIAL EDUCATION	TOTAL ENROLLED				
Albany	311	-	311				
School District 2 (Enter Name)			-				
School District 3 (Enter Name)			-				
School District 4 (Enter Name)			-				
School District 5 (Enter Name)			-				
TOTAL ENROLLMENT	311		311				
REVENUE PER PUPIL	15,934	-	-				
EXPENSES PER PUPIL	13,864	-	-				

BRIGHTER CHOICE CHARTER SCHOOL FOR GIRLS AND BOYS
250 CENTRAL AVENUE
ALBANY, NEW YORK 12206

October __, 2016

Cusack & Company, CPA's LLC
7 Airport Park Boulevard
Latham, New York 12110

This representation letter is provided in connection with your audit of the financial statements of Brighter Choice Charter School for Girls and Boys, which comprise the statements of financial position as of June 30, 2016, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audits.

In regards to the tax return preparation services performed by you, we have -

- Assumed all management responsibilities.
- Designated an individual (within senior management) with suitable skill, knowledge, or experience to oversee the services.
- Evaluated the adequacy and results of the services performed.
- Accepted responsibility for the results of the services.

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 17, 2016, including our responsibility for the preparation and fair presentation of the financial statements, in accordance with U.S. GAAP.
- The financial statements referred to above are fairly presented in conformity with U.S. GAAP.

- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. The attached schedule (1) summarized uncorrected misstatements of the financial statements. In addition, you have proposed adjusting journal entries that have been posted to the Organization's accounts. We are in agreement with those adjustments, which are summarized in the attached schedule (2).
- The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- Material concentrations have been appropriately disclosed in accordance with U.S. GAAP.
- Guarantees, whether written or oral, under which the organization is contingently liable, have been properly recorded or disclosed in accordance with U.S. GAAP.

Information Provided

- We have provided you with:
 - Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - Additional information that you have requested from us for the purpose of the audit.
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - Minutes of the meetings of the governing board or summaries of actions of recent meetings for which minutes have not yet been prepared.
- All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

- We have no knowledge of any fraud or suspected fraud that affects the organization and involves:
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud or suspected fraud affecting the organization's financial statements communicated by employees, former employees, grantors, regulators, or others.
- We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- We have disclosed to you the identity of the organization's related parties and all the related party relationships and transactions of which we are aware.
- The organization has satisfactory title to all owned assets, and there are no liens or encumbrances of such assets nor has any asset been pledged as collateral.
- We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- Brighter Choice Charter School for Girls and Boys are exempt organizations under Section 501(c)(3) of the Internal Revenue Code. Any activities of which we are aware that would jeopardize the Organization's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities are up-to-date.
- We acknowledge our responsibility for presenting the supplementary information, in accordance with U.S. GAAP, and we believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.


Director of Finance/Operations


Board President

BRIGHTER CHOICE ELEMENTARY SCHOOLS
PASSED ADJUSTMENTS
JUNE 30, 2016

	GIRLS SCHOOL		BOYS SCHOOL		TOTAL SCHOOL	
	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
1) ALLOWANCE FOR BAD DEBTS						
ALLOWANCE FOR BAD DEBTS	21,992		22,352		44,344	
BAD DEBTS EXPENSE		21,992		22,352		44,344
	SHOULD		SHOULD			
	BE	IS	BE	IS		
ALBANY (SUBSEQUENTLY PAID IN FULL)	0	21,991	0	22,352		
ROTTERDAM	623	623	156	156		
LANSINGBURGH	728	728	243	243		
SCHENECTADY			2,403	2,403		
	<u>1,350</u>	<u>23,342</u>	<u>2,801</u>	<u>25,153</u>		
1) ACCRUED EXPENSES						
ACRRUED EXPENSE LIABILITY	18,679		12,100		30,779	
MISCELLANEOUS REVENUE		18,679		12,100		30,779
	SHOULD		SHOULD			
	BE		BE			
AUDIT	12,900		12,900			
LEGAL	2,000		2,000			
CONSULTING	<u>2,000</u>		<u>2,000</u>			
	16,900		16,900			
PER LEDGER	<u>35,579</u>		<u>29,000</u>			
	<u>-18,679</u>		<u>-12,100</u>			
P & L EFFECT OF PASSED ADJUSTMENTS		40,671		34,452		
TOLERABLE MISTATEMENT		59,000		57,000		

Prepared by_____

Brighter Choice Charter School for Girls
Adjusting Journal Entries

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Page 1

Reviewed by_____

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper
AJE.01	Adjusting	06/30/16					
		44001	FEDERAL	15,174.00			
		41410	Federal Fruit & Veg Program		15,174.00		
						0.00	
			JE to reclass federal revenues by program/CFDA				W-2
AJE.03	Adjusting	06/30/16					
		15060	A/D BUILDING		935.32		
		15070	A/D FURNITURE & EQUIP	3,284.06			
		61015	DEPRECIATION EXPENSE		2,348.74		
						2,348.74	
			Adjust estimated depreciation to actual				H-1
AJE.04	Adjusting	06/30/16					
		24000	BOND DEBT PAYABLE	10,000.00			
		24005	Current Portion Long Term Debt		10,000.00		
						0.00	
			Reclass between LTD portion and current debt portion				
AJE.05	Adjusting	06/30/16					
		61650	AIS WAGES	800.00			
		61620	MUSIC TEACHER WAGES	300.00			
		51001	KINDERGARTEN	400.00			
		61400	BUILDING SUBSTITUTE TEACH	500.00			
		51004	GRADE 3	1,000.00			
		51003	GRADE 2	1,100.00			
		61200	SPECIAL ED WAGES	200.00			
		51005	GRADE 4	300.00			
		60610	OFFICE ADMINISTRATOR WAGES	682.50			
		61610	ART TEACHER WAGES	100.00			
		51007	TEACHING ASSISTANTS	2,000.00			
		53007	SOCIAL SECURITY - INSTRUCTOR	641.26			
		20010	ACCRUED PAYROLL		9,023.76		
		20010	ACCRUED PAYROLL	5,152.83			
		60100	EXECUTIVE MANAGEMENT WAGES		5,152.83		
		51002	GRADE 1	1,000.00			
						(3,870.93)	
			JE to adjust accrued payroll/PTO days				

Prepared by_____

Brighter Choice Charter School for Girls
Adjusting Journal Entries

3069

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Reviewed by_____

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper
AJE.06	Adjusting	06/30/16					
		40012	SCHENECTADY CSD		14,732.50		
		40019	EAST GREENBUSH CSD		1,635.38		
		40007	RENSSELAER CSD		2,926.50		
		40018	Ravena Coeymans Selkirk		124.83		
		40121	GREEN ISLAND PER PUPIL FUI		2,360.50		
		40170	SCHALMONT		7,056.00		
		40016	LANSINGBURGH CSD	727.65			
		40009	MOHANASEN CSD	622.60			
		40001	ALBANY CSD	3,698.00			
		40005	TROY CSD	1,635.92			
		40120	PER PUPIL SUPPLEMENT	22,151.54			
			Adjust per pupil revenue			0.00	W-3
AJE.07	Adjusting	06/30/16					
		61004	ALBANY CHARTER SCHOOL N	36,742.43			
		45005	MISCELLANEOUS INCOME		36,742.43		
			JE to move ACSN Fee credit to misc. income			0.00	X-3
AJE.08	Adjusting	06/30/16					
		20012	ACCRUED EXP OTHER	27,645.50			
		45005	MISCELLANEOUS INCOME		27,645.50		
			JE to correct accrued expenses and BCF fee relief			27,645.50	O-3
		TOTAL		<u>135,858.29</u>	<u>135,858.29</u>	<u>26,123.31</u>	

Prepared by_____

Brighter Choice Charter School for Boys
Adjusting Journal Entries

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Page 1

Reviewed by_____

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper
AJE.01	Adjusting	06/30/16					
		44001	FEDERAL	15,174.00			
		41410	Federal Fruit and Vegetable Progra		15,174.00		
						0.00	
			JE to reclass federal revenue by program/CFDA				W-2
AJE.02	Adjusting	06/30/16					
		15070	ACCUM DEPRECIATION - FUR	6,295.70			
		61015	DEPRECIATION EXPENSE	806.56			
		15060	ACCUM DEPRECIATION - BUII		7,102.26		
						(806.56)	
			To adjust est. depreciation to actual				H-1
AJE.04	Adjusting	06/30/16					
		24000	BOND DEBT PAYABLE	10,000.00			
		24005	Current Portion Long Term Debt		10,000.00		
						0.00	
			Reclass between LTD and current debt portion				
AJE.05	Adjusting	06/30/16					
		12026	Allowance for Doubtful Accts	22,313.80			
		40001	ALBANY CSD		19,512.60		
		40007	LANSINGBURGH CSD		242.55		
		40023	ROTTERDAM CSD		155.65		
		40008	SCHENECTADY CSD		2,403.00		
						22,313.80	
			JE to adjust AFDA to agree to client assumption of 50% district A/R				C-1
AJE.06	Adjusting	06/30/16					
		61620	MUSIC TEACHER WAGES	200.00			
		61650	AIS WAGES	250.00			
		61630	PHYSICAL EDUCATION WAGE	400.00			
		51004	GRADE 3	450.00			
		61200	SPEC ED WAGES	150.00			
		51002	GRADE 1	700.00			
		51001	KINDERGARTEN	450.00			
		61610	ART TEACHER WAGES	300.00			
		51003	GRADE 2	200.00			
		51005	GRADE 4	100.00			
		60600	ADMINISTRATIVE WAGES	1,302.96			
		61500	TEACHING ASSISTANT WAGE	2,000.00			
		53007	SOCIAL SECURITY - INSTRUC	497.48			
		20010	ACCRUED PAYROLL		7,000.44		

Prepared by_____

Brighter Choice Charter School for Boys
Adjusting Journal Entries

3070

Page 2

Reviewed by_____

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper
			JE to adjust payroll taxes on PTO days and bus stipend			(7,000.44)	
AJE.07	Adjusting	06/30/16					
		61052	ALBANY NETWORK FEE	43,503.63			
		45011	MISCELLANEOUS INCOME		43,503.63		
			JE to record ACSN Fee to misc income			0.00	X-3
AJE.08	Adjusting	06/30/16					
		20012	ACCRUED EXP OTHER	26,160.12			
		45011	MISCELLANEOUS INCOME		26,160.12		
			JE to correct accrued expenses			26,160.12	O-3
AJE.09	Adjusting	06/30/16					
		40026	PER PUPIL SUPPLEMENT	50,497.00			
		40012	GUILDERLAND CSD		11,604.00		
		40007	LANSINGBURGH CSD		196.04		
		40003	MENANDS CSD		21,493.30		
		40021	North Colonie CSD		3,569.33		
		40009	RAVENA-COEYMANS-SELKIR		3,539.25		
		40011	RENSSELAER CSD		1,110.50		
		40008	SCHENECTADY CSD		9,607.50		
		40023	ROTTERDAM CSD	622.92			
			JE to correct NYS per pupil grant			0.00	W-3.1
		TOTAL		<u>182,374.17</u>	<u>182,374.17</u>	<u>40,666.92</u>	

*BRIGHTER CHOICE CHARTER SCHOOLS
FOR GIRLS AND BOYS*

FINANCIAL STATEMENTS

JUNE 30, 2016

BRIGHTER CHOICE CHARTER SCHOOLS FOR GIRLS AND BOYS

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JUNE 30, 2016

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AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF:
NEW YORK STATE SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Brighter Choice Charter Schools for Girls and Boys
Albany, New York

We have audited the accompanying financial statements of Brighter Choice Charter Schools for Girls and Boys (nonprofit organizations under common control), which comprise the statements of financial position as of June 30, 2016, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Brighter Choice Charter Schools for Girls and Boys as of June 30, 2016, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of functional expenses on pages 15 and 16 are presented for purposes of additional analysis and are 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 subject to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October ____, 2016, on our consideration of Brighter Choice Charter Schools for Girls and Boys' 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 Brighter Choice Charter Schools for Girls and Boys' internal control over financial reporting and compliance.



CUSACK & COMPANY, CPA'S LLC

Latham, New York
October ____, 2016

BRIGHTER CHOICE CHARTER SCHOOLS FOR GIRLS AND BOYS

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2016

ASSETS

	<u>Girls School</u>	<u>Boys School</u>	<u>Eliminations</u>	<u>Total</u>
Current Assets				
Cash	\$ 418,821	\$ 227,317	\$ -	\$ 646,138
Contracts and Grants Receivable	169,203	121,678	-	290,881
Prepaid Expenses	8,146	8,146	-	16,292
Due from Related Schools	<u>384,068</u>	<u>-</u>	<u>(383,218)</u>	<u>850</u>
Total Current Assets	<u>980,238</u>	<u>357,141</u>	<u>(383,218)</u>	<u>954,161</u>
Property and Equipment, Net	<u>5,927,913</u>	<u>5,873,289</u>	<u>-</u>	<u>11,801,202</u>
Other Assets				
Cash Designated	97,832	75,000	-	172,832
Bond Trust Accounts, Restricted	<u>989,755</u>	<u>1,118,549</u>	<u>-</u>	<u>2,108,304</u>
	<u>1,087,587</u>	<u>1,193,549</u>	<u>-</u>	<u>2,281,136</u>
Total Assets	<u>\$ 7,995,738</u>	<u>\$ 7,423,979</u>	<u>\$ (383,218)</u>	<u>\$ 15,036,499</u>

LIABILITIES AND UNRESTRICTED DEFICIT

Current Liabilities				
Current Portion of Bonded Mortgage Payable	\$ 227,500	\$ 227,500	\$ -	\$ 455,000
Accounts Payable and Accrued Expenses	240,381	172,722	-	413,103
Accrued Payroll and Benefits	226,523	225,266	-	451,789
Deferred Revenue	-	4,167	-	4,167
Due to Related Schools	<u>-</u>	<u>383,389</u>	<u>(383,218)</u>	<u>171</u>
Total Current Liabilities	694,404	1,013,044	(383,218)	1,324,230
Long-Term Liabilities				
Bonded Mortgage Payable	<u>7,653,513</u>	<u>7,653,514</u>	<u>-</u>	<u>15,307,027</u>
Total Liabilities	8,347,917	8,666,558	(383,218)	16,631,257
Unrestricted Deficit	<u>(352,179)</u>	<u>(1,242,579)</u>	<u>-</u>	<u>(1,594,758)</u>
Total Liabilities and Unrestricted Deficit	<u>\$ 7,995,738</u>	<u>\$ 7,423,979</u>	<u>\$ (383,218)</u>	<u>\$ 15,036,499</u>

BRIGHTER CHOICE CHARTER SCHOOLS FOR GIRLS AND BOYS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2016

	<u>Girls School</u>	<u>Boys School</u>	<u>Total</u>
Revenue, Grants and Support			
Public School District			
Resident Student Enrollment	\$ 3,975,478	\$ 4,092,440	\$ 8,067,918
Grants and Contracts			
State and Local	61,096	62,386	123,482
Federal - Title 1 and IDEA	135,198	151,021	286,219
Other	11,388	12,315	23,703
Food Service/Child Nutrition Program	<u>238,717</u>	<u>236,542</u>	<u>475,259</u>
Total Revenue, Grants and Other Support	<u>4,421,877</u>	<u>4,554,704</u>	<u>8,976,581</u>
Expenses			
Program Services			
Regular Education	2,253,529	2,502,426	4,755,955
Special Education	137,406	227,567	364,973
Other Programs	<u>767,315</u>	<u>522,727</u>	<u>1,290,042</u>
Total Program Services	3,158,250	3,252,720	6,410,970
Management and General	<u>804,249</u>	<u>767,808</u>	<u>1,572,057</u>
Total Operating Expenses	<u>3,962,499</u>	<u>4,020,528</u>	<u>7,983,027</u>
Surplus from School Operations	<u>459,378</u>	<u>534,176</u>	<u>993,554</u>
Other Revenue/Expenses			
Fundraising	6,850	18,261	25,111
E-Rate Income	15,955	20,683	36,638
Interest Income	113	121	234
Miscellaneous Income	64,436	72,427	136,863
In-Kind Donations	<u>1,361</u>	<u>1,361</u>	<u>2,722</u>
Total Other Revenue/Expenses	<u>88,715</u>	<u>112,853</u>	<u>201,568</u>
Increase in Net Assets	548,093	647,029	1,195,122
Unrestricted Deficit, Beginning of Year	<u>(900,272)</u>	<u>(1,889,608)</u>	<u>(2,789,880)</u>
Unrestricted Deficit, End of Year	<u>\$ (352,179)</u>	<u>\$ (1,242,579)</u>	<u>\$ (1,594,758)</u>

BRIGHTER CHOICE CHARTER SCHOOLS FOR GIRLS AND BOYS

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Girls School</u>	<u>Boys School</u>	<u>Total</u>
Cash Flows Provided by Operating Activities:			
Change in Net Assets	\$ 548,093	\$ 647,029	\$ 1,195,122
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by (Used in) Operating Activities:			
Depreciation	233,787	245,463	479,250
Amortization of Deferred Financing Costs	12,456	12,456	24,912
Amortization of Bonded Mortgaged Premium	(2,454)	(2,454)	(4,908)
Changes in Operating Assets and Liabilities			
(Increase) Decrease in Assets			
Grants and Contracts Receivable	(82,743)	16,931	(65,812)
Prepaid Expenses	(6,321)	(7,321)	(13,642)
Increase (Decrease) in Liabilities			
Accounts Payable and Accrued Expenses	(395,372)	(323,613)	(718,985)
Accrued Payroll and Benefits	(28,916)	(87,417)	(116,333)
Deferred Revenue	-	4,167	4,167
Net Cash Provided by Operating Activities	<u>278,530</u>	<u>505,241</u>	<u>783,771</u>
Cash Flows Provided by (Used in) Investing Activities			
Due from Related Schools	369,222	-	369,222
Purchase of Property and Equipment	<u>(12,250)</u>	<u>(16,250)</u>	<u>(28,500)</u>
Net Cash Provided by (Used in) Investing Activities	<u>356,972</u>	<u>(16,250)</u>	<u>340,722</u>
Cash Flows Provided by (Used in) Financing Activities			
Payments on Bonded Mortgage Payable	(217,500)	(217,500)	(435,000)
Disbursements from Bonded Trust Accounts	669,494	627,212	1,296,706
Deposits to Bonded Trust Accounts	(717,536)	(706,764)	(1,424,300)
Due to Related Schools	-	(60,711)	(60,711)
Net Cash Used in Financing Activities	<u>(265,542)</u>	<u>(357,763)</u>	<u>(623,305)</u>
Increase in Cash	369,960	131,228	501,188
Cash, Beginning of Year	<u>146,693</u>	<u>171,089</u>	<u>317,782</u>
Cash, End of Year	<u>\$ 516,653</u>	<u>\$ 302,317</u>	<u>\$ 818,970</u>
Supplementary Cash Flow Information			
Cash Paid During the Year for Interest	<u>\$ 407,266</u>	<u>\$ 407,266</u>	<u>\$ 814,532</u>

BRIGHTER CHOICE CHARTER SCHOOLS FOR GIRLS AND BOYS

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

1. ORGANIZATION AND PURPOSE

Organization

Brighter Choice Charter School for Girls (the “Girls School”) and Boys (the “Boys School”) are not-for-profit corporations, which were formed in 2001 in order to build and operate charter schools in the City of Albany, New York. The Brighter Choice Charter Schools for Girls and Boys (the “Schools”) were established to provide a quality educational alternative for at-risk elementary students in the City. The Schools are related to each other as a result of shared governance.

Each charter school, authorized by Article 56 of the New York State Charter Schools Act of 1998, is an independent public school and, in accordance with their charter and by laws, each school has a Board of Trustees and is an independent, discreet operating entity.

The Schools provides a broad and rigorous liberal arts education, including instruction on phonics-based reading, traditional mathematics, science, visual and performing arts, American and world history, and physical education. Students benefit from a longer school day and school year, which will provide them with an equivalent of two years of academic instruction over each of their elementary years.

The New York State Education Department has issued the Schools a three year charter valid until June 30, 2018. During the year ended June 30, 2016, the Girls School had enrollment of approximately 280 students and the Boys School had enrollment of approximately 286 students serving kindergarten through 4th grade (the 5th grade has been approved for the June 30, 2017 year).

2. ACCOUNTING POLICIES AND FINANCIAL STATEMENT PRESENTATION

Financial Statement Presentation

The financial statement presentation follows accounting principles generally accepted in the United States of America (U.S. GAAP) for not-for-profit organizations.

The financial statements report net assets and changes in net assets in three classes that are based upon the existence or absence of restrictions on use that are placed by its donors, as follows:

Unrestricted Net Assets

Unrestricted net assets are resources available to support operations. The only limits on the use of unrestricted net assets are the broad limits resulting from the nature of the School.

2. ACCOUNTING POLICIES AND FINANCIAL STATEMENT PRESENTATION (CONTINUED)

Financial Statement Presentation (Continued)

Temporarily Restricted Net Assets

Temporarily restricted net assets are resources that are restricted by a donor for use for a particular purpose or in a particular future period.

When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from temporarily restricted to unrestricted net assets. The Schools have no temporarily restricted net assets at June 30, 2016.

Permanently Restricted Net Assets

Permanently restricted net assets are resources whose use by the School is limited by donor imposed restrictions that neither expire by being used in accordance with a donor's restriction nor by the passage of time. The Schools have no permanently restricted net assets at June 30, 2016.

Contracts and Grants Receivable

Contracts and grants receivable are carried at original invoice amount less an estimate made for doubtful receivables based on a review of all outstanding amounts on a monthly basis. Management determines the allowance for doubtful accounts by identifying troubled accounts and by using historical experience applied to an aging of accounts. Contracts and grants receivable are written off when deemed uncollectible. Recoveries of accounts previously written off are recorded when received. A receivable is considered past due if any portion of the receivable balance is outstanding for more than 90 days. Interest is not charged on outstanding accounts receivable. The allowance for doubtful accounts was \$23,342 for the Girls School and \$25,153 for the Boys School at June 30, 2016.

Contributions

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor imposed restrictions.

The Schools report grants of cash and other assets as restricted support if they are received with stipulations that limit their use. When a restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. The Schools report restricted grants as unrestricted support whenever the restrictions are met in the same year the grants are received.

2. ACCOUNTING POLICIES AND FINANCIAL STATEMENT PRESENTATION (CONTINUED)

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Fair Value

The Accounting Standards Codification requires expanded disclosures about fair value measurements and establishes a three-level hierarchy for fair value measurements based on the observable inputs to the valuation of an asset or liability at the measurement date. Fair value is defined as the price that the School would receive upon selling an asset or pay to transfer a liability in an orderly transaction between market participants. It prioritizes the inputs to the valuation techniques used to measure fair value by giving the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements), and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements).

The following methods and assumptions were used to estimate the fair value of each class of financial instrument for which it is practicable to estimate that value:

Cash, cash and grants receivable, prepaid expenses, accounts payable and accrued expenses and deferred revenue - The carrying amounts approximate fair value because of the short maturity of these instruments.

Property and equipment - No attempt has been made to determine the fair value of property and equipment.

Mortgage payable - The fair value of the mortgage payable is estimated based on current rates offered to the School for debt of the same remaining maturity. At June 30, 2016, the fair value of the mortgage payable approximates the amount recorded in the financial statements.

Income Taxes

The Schools are exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code, and the School is exempt from state income tax. The Schools have been classified as a publicly-supported organization that is not a private foundation under Section 509(a) of the Code.

2. ACCOUNTING POLICIES AND FINANCIAL STATEMENT PRESENTATION (CONTINUED)

Accounting for Uncertainty in Income Taxes

The Accounting Standards Codification requires entities to disclose in their financial statements the nature of any uncertainty in their tax position. The Schools have not recognized any benefits or liabilities from uncertain positions in 2016 and believes it has no uncertain tax positions for which it is reasonably possible that will significantly increase or decrease net assets. Generally, federal and state authorities may examine the Schools' tax returns for three years from the date of filing; consequently, income returns for years prior to 2013 are no longer subject to examination by tax authorities.

Grant Revenue and Deferred Revenue

Grant revenue is recognized as revenue in the period in which it is spent. Amounts received under these grants that have not yet been spent are recorded as deferred revenue.

Property and Equipment

Property and equipment are stated at cost, net of accumulated depreciation. Donations of property and equipment are recorded as support at their estimated fair values on the date of donation. Expenditures for acquisitions, renewals, and betterments are capitalized, whereas maintenance and repair costs are expensed as incurred. When equipment is retired or otherwise disposed of, the appropriate accounts are relieved of costs and accumulated depreciation, and any resultant gain or loss is credited or charged to the change in net assets.

Long-lived assets to be held and used are tested for recoverability whenever events or changes in circumstances indicate that the related carrying amount may not be recoverable.

Depreciation is computed using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Building and Improvements	40
Furniture and Equipment	3-10

Revenue Recognition

A substantial portion of the Schools' revenue and related receivables is derived from its arrangement with the local School Districts, which reimburse the Schools based on per capita enrollment. These revenues are recognized ratably over the related school year during which they are earned.

Revenue from other governmental sources generally represents various entitlements and is recognized as earned when allowable expenditures are incurred.

BRIGHTER CHOICE CHARTER SCHOOLS FOR GIRLS AND BOYS

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2016

2. ACCOUNTING POLICIES AND FINANCIAL STATEMENT PRESENTATION (CONTINUED)

Allocation of Expenses

Directly identifiable expenses are charged to program and supporting services. Expenses related to more than one function are charged to program and supporting services using specific allocation methods. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the School.

3. PROPERTY AND EQUIPMENT

Property and equipment consists of the following:

	<u>Girls School</u>	<u>Boys School</u>	<u>Total</u>
Land	\$ 110,000	\$ 110,000	\$ 220,000
Building and Improvements	7,777,411	7,682,384	15,459,795
Furniture and Equipment	567,403	666,897	1,234,300
Construction in Progress	<u>-</u>	<u>4,000</u>	<u>4,000</u>
Total at Cost	8,454,814	8,463,281	16,918,095
Less Accumulated Depreciation	<u>(2,526,901)</u>	<u>(2,589,992)</u>	<u>(5,116,893)</u>
Property and Equipment, Net	<u>\$ 5,927,913</u>	<u>\$ 5,873,289</u>	<u>\$ 11,801,202</u>

Depreciation expense was \$233,787 and 245,463 for the Girls School and for the Boys School, respectively, for the year ended June 30, 2016. Construction in progress is a classroom renovation expected to cost approximately \$102,000 when complete.

BRIGHTER CHOICE CHARTER SCHOOLS FOR GIRLS AND BOYS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2016

4. BONDED MORTGAGE PAYABLE

The Schools' facilities are jointly owned by the two Schools. The facilities were acquired through financing provided by the City of Albany Industrial Development Agency (IDA) in March 2007. The IDA issued taxable and tax-exempt Civic Facility Revenue Bonds totaling \$18,490,000 to acquire and renovate the facilities of the two Schools. The Schools acquired the facilities from the IDA through an installment sale agreement which provides for the Schools to make installment purchase payments in amounts sufficient to pay the principal of, premiums on, and interest on, the bonds when due. Under the installment sale agreement, each School is jointly and severally obligated to make the installment purchase payments. The installment sale agreement is collateralized by a first mortgage lien and security interest in the land, buildings and equipment of the Schools' facilities.

Each of the Schools initially recorded 50% of the total cost of the facilities' acquisition and renovation as well as 50% of the installment purchase agreement liability.

Maturities, remaining principal amounts, and interest rates of the bonds (and underlying installment purchase agreement), as allocated to the School, are as follows:

	<u>Girls</u>	<u>Boys</u>	<u>Total</u>
4.50% Term Bond, Series 2007A due April 1, 2018	\$ 465,000	\$ 465,000	\$ 930,000
5.00% Term Bond, Series 2007A due April 1, 2020	510,000	510,000	1,020,000
5.00% Term Bond, Series 2007A due April 1, 2027	2,230,000	2,230,000	4,460,000
5.00% Term Bond, Series 2007A due April 1, 2032	2,127,500	2,127,500	4,255,000
5.00% Term Bond, Series 2007B due April 1, 2037	<u>2,712,500</u>	<u>2,712,500</u>	<u>5,425,000</u>
Total Bonded Mortgage Payable	8,045,000	8,045,000	16,090,000
Current Portion of Bonded Mortgage Payable	(227,500)	(227,500)	(455,000)
Bonded Mortgage Premium - Net	94,497	94,498	188,995
Deferred Financing Costs - Net	<u>(258,484)</u>	<u>(258,484)</u>	<u>(516,968)</u>
Bonded Mortgage Payable - Long Term	<u>\$ 7,653,513</u>	<u>\$ 7,653,514</u>	<u>\$ 15,307,027</u>

BRIGHTER CHOICE CHARTER SCHOOLS FOR GIRLS AND BOYS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2016

4. BONDED MORTGAGE PAYABLE (CONTINUED)

The School is contingently liable for the same amount under the portion of the installment purchase agreement obligation recorded on the books of the Boys School.

The following is a summary of maturing debt service requirements for the fiscal year ending June 30,

	<u>Girls School</u>	<u>Boys School</u>	<u>Total</u>
2017	\$ 227,500	\$ 227,500	\$ 455,000
2018	237,500	237,500	475,000
2019	250,000	250,000	500,000
2020	260,000	260,000	520,000
2021	272,500	272,500	545,000
Thereafter	<u>6,797,500</u>	<u>6,797,500</u>	<u>13,595,000</u>
	<u>\$ 8,045,000</u>	<u>\$ 8,045,000</u>	<u>\$ 16,090,000</u>

Total interest was \$404,812 for both the Girls School and the Boys School for the year ended June 30, 2016.

In September 2011, the Schools negotiated an amendment to the financing agreement. The amendment added covenants for a liquidity requirement of maintaining days cash on hand of not less than twenty days as measured semi-annually and for maintaining a debt service coverage ratio of at least 1.10 to 1 as measured annually. Both covenants are calculated using information aggregated from both schools. The debt service coverage ratio was not met for the year ended June 30, 2015. According to the amended financing agreement, in the event that the School does not comply with either of the covenants, it must engage a management consultant to review the operations of the Schools and deliver a report detailing the reasons for the failure to comply with the financial covenants and set forth either (1) recommendations designed to result in compliance with the financial covenants by the end of the next testing date or (2) a conclusion that the Schools are operating the project as efficiently as possible and that changed circumstances prevent the School from being able to comply with the financial covenants.

5. DEFERRED FINANCING COSTS, NET

Deferred financing costs consist of bond closing costs incurred in connection with tax-exempt and taxable Civic Facility Revenue Bonds issued by the IDA.

Bond closing costs are being amortized using the straight-line method over the term of the obligation. Accumulated amortization was \$230,426 at June 30, 2016.

Amortization expense was \$24,912 for the year ended June 30, 2016.

Estimated amortization expense is \$24,912 for each of the next five years.

BRIGHTER CHOICE CHARTER SCHOOLS FOR GIRLS AND BOYS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2016

6. BONDED MORTGAGE PREMIUM, NET

Bonded premiums received in connection with tax-exempt and taxable Civic Facility Revenue Bonds issued by the IDA are amortized using the effective interest method over the term of the obligation.

Premium amortization charged to operations as a reduction of interest expense was \$4,908 for the year ended June 30, 2016.

7. BOND TRUST ACCOUNTS - RESTRICTED

The Schools have entered into a custody agreement with Manufacturers and Traders Trust Company as Custodian and as Trustee. Debt service reserve represents funds held by Manufacturers and Traders Trust Company in the name of the Schools. The Schools will direct educational aid payments to be deposited with the Custodian. The Custodian will pay the Trustee, for deposit in the Debt Service Fund, an amount equal to a proportionate share of the next interest payment and principal payment on the Bonds for which funds have not already been provided. Any funds remaining with the Custodian following such transfers will be transferred to the Schools.

In connection with the bonded mortgage with the IDA, the Schools are required to maintain bond trust accounts which are administered by Manufacturers and Traders Trust Company. The underlying investments in the bond trust accounts at June 30, 2016 consist of money market funds.

Bond trust accounts consist of the following:

	<u>Girls School</u>	<u>Boys School</u>	<u>Total</u>
Debt Reserve Fund	\$ 609,123	\$ 609,128	\$ 1,218,251
Bond Fund	117,359	106,579	223,938
Educational Aid Fund	104,898	104,899	209,797
Renewal and Replacement Fund	<u>158,375</u>	<u>297,943</u>	<u>456,318</u>
	<u>\$ 989,755</u>	<u>\$ 1,118,549</u>	<u>\$ 2,108,304</u>

The Schools have entered into a collateral agreement for bond trust accounts not covered under federal deposit insurance. Cash is fully insured and collateralized under the bond trust accounts as of June 30, 2016.

8. EMPLOYEE RETIREMENT PLAN

The Schools have 403(b) tax-deferred annuity retirement plans, which are funded by contributions from both the Schools and its employees. The Schools' contribution ranges from 2% to 6% of eligible employees' salaries based on years of service. Pension expense was \$135,763 for the year ended June 30, 2016.

9. COMMITMENTS AND CONTINGENCIES

The Schools maintain cash balances in a financial institution located in the northeast. Accounts at this institution are insured, up to certain limits, by the Federal Deposit Insurance Corporation (FDIC). At times, the Schools have bank deposits in excess of amounts insured by the FDIC. However, at June 30, 2016, the Schools have no uninsured cash balances.

In the normal course of business, the Schools are, from time to time, subject to allegations that may or do result in litigation. The Schools have general liability insurance to cover potential claims. Based upon the advice of counsel, it is the opinion of management that any liability that may arise from such actions would not result in losses that would materially affect the financial position of the Schools or their change in net assets.

The Schools are subject to audits and reviews of reimbursable costs by various governmental agencies. The outcome of the audits and reviews may have the effect of retroactively increasing or decreasing revenue from various sources. These changes, if any, will be recognized in accordance with the rules and guidelines established by the various funding sources.

10. CONCENTRATION OF RISK

The Schools receive a substantial portion of their funding from school districts where the School's students reside and federal funding sources. One payor constituted 68.5% of total revenue and support for the year ended June 30, 2016.

11. SUBSEQUENT EVENTS

The Schools have evaluated subsequent events or transactions as to any potential material impact on operations or financial position that existed at the date of the financial statements through October ___, 2016, the date the financial statements were available to be issued. Effective July 1, 2016, Brighter Choice Charter School for Boys was merged with and into Brighter Choice Charter School for Girls, with Brighter Choice Charter School for Girls being renamed Brighter Choice Elementary Charter Schools.

**SUPPLEMENTAL INFORMATION AND ADDITIONAL
REPORTS REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

BRIGHTER CHOICE CHARTER SCHOOLS FOR GIRLS AND BOYS
SCHEDULE OF FUNCTIONAL EXPENSES FOR GIRLS
FOR THE YEAR ENDED JUNE 30, 2016 (WITH COMPARATIVE TOTALS FOR 2015)

	<u>Program Services</u>			<u>Supporting Services</u>		
	<u>Regular Education</u>	<u>Special Education</u>	<u>Other Programs</u>	<u>Management and General</u>	<u>Total 2016</u>	<u>Total 2015</u>
Administrative Staff Personnel	\$ 47,757	\$ -	\$ -	\$ 420,088	\$ 467,845	\$ 384,222
Instructional Personnel	835,984	48,700	-	-	884,684	1,041,581
Non-Instructional Personnel	-	-	495,627	-	495,627	309,157
Total Salaries and Staff	883,741	48,700	495,627	420,088	1,848,156	1,734,960
Fringe Benefits and Payroll Taxes	353,837	12,493	-	107,761	474,091	445,793
Retirement	51,703	1,825	-	15,746	69,274	87,235
Legal Service	6,155	217	-	1,874	8,246	8,095
Accounting and Audit Services	52,804	1,864	-	16,082	70,750	32,116
Other Purchased, Professional and Consulting Services	18,344	40,993	-	17,455	76,792	209,423
Facility Interest Expense	302,131	10,667	-	92,014	404,812	414,425
Repairs and Maintenance	135,886	4,798	11,448	29,936	182,068	204,551
Insurance	27,802	982	2,342	6,125	37,251	32,313
Utilities	51,870	1,831	4,370	11,427	69,498	70,236
Supplies and Materials	32,149	1,135	-	185	33,469	59,419
Equipment and Furnishings	-	-	-	-	-	2,540
Staff Development	10,896	385	-	-	11,281	6,837
Marketing and Recruitment	18,622	657	-	5,671	24,950	375
Technology	36,745	1,297	-	11,190	49,232	39,036
Food Service	-	-	127,045	-	127,045	121,164
Student Services	30,913	1,091	122,107	-	154,111	147,880
Office Expenses	51,944	1,834	4,376	11,444	69,598	72,936
Depreciation and Amortization	183,783	6,489	-	55,971	246,243	248,593
Other	4,204	148	-	1,280	5,632	154,373
Total Expenses	<u>\$ 2,253,529</u>	<u>\$ 137,406</u>	<u>\$ 767,315</u>	<u>\$ 804,249</u>	<u>\$ 3,962,499</u>	<u>\$ 4,092,300</u>

BRIGHTER CHOICE CHARTER SCHOOLS FOR GIRLS AND BOYS
SCHEDULE OF FUNCTIONAL EXPENSES FOR BOYS
FOR THE YEAR ENDED JUNE 30, 2016 (WITH COMPARATIVE TOTALS FOR 2015)

	<u>Program Services</u>			<u>Supporting Services</u>		
	<u>Regular Education</u>	<u>Special Education</u>	<u>Other Programs</u>	<u>Management and General</u>	<u>Total 2016</u>	<u>Total 2015</u>
Administrative Staff Personnel	\$ 66,342	\$ -	\$ -	\$ 410,090	\$ 476,432	\$ 426,654
Instructional Personnel	1,100,247	96,367	-	-	1,196,614	1,328,513
Non-Instructional Personnel	-	-	257,462	-	257,462	278,027
Total Salaries and Staff	1,166,589	96,367	257,462	410,090	1,930,508	2,033,194
Fringe Benefits and Payroll Taxes	339,710	22,988	-	97,828	460,526	502,924
Retirement	49,046	3,319	-	14,124	66,489	112,840
Legal Service	6,866	465	-	1,977	9,308	3,967
Accounting and Audit Services	52,189	3,532	-	15,029	70,750	25,226
Other Purchased, Professional and Consulting Services	24,890	42,487	-	18,173	85,550	188,651
Facility Interest Expense	298,612	20,207	-	85,993	404,812	414,425
Repairs and Maintenance	129,021	8,731	10,659	26,496	174,907	171,328
Insurance	27,803	1,881	2,297	5,710	37,691	37,195
Utilities	54,522	3,690	4,504	11,197	73,913	80,380
Supplies and Materials	54,049	3,658	-	7,245	64,952	88,367
Equipment and Furnishings	-	-	-	-	-	1,493
Staff Development	11,412	772	-	-	12,184	7,361
Marketing and Recruitment	18,434	1,247	-	5,308	24,989	-
Technology	18,522	1,253	-	5,334	25,109	33,004
Food Service	-	-	123,200	-	123,200	106,769
Student Services	21,260	1,439	121,817	-	144,516	177,422
Office Expenses	33,751	2,284	2,788	6,932	45,755	71,814
Depreciation and Amortization	190,255	12,875	-	54,789	257,919	257,090
Other	5,495	372	-	1,583	7,450	438,515
Total Expenses	<u>\$ 2,502,426</u>	<u>\$ 227,567</u>	<u>\$ 522,727</u>	<u>\$ 767,808</u>	<u>\$ 4,020,528</u>	<u>\$ 4,751,965</u>

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Trustees of
Brighter Choice Charter Schools for Girls and Boys
Albany, New York

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Brighter Choice Charter Schools for Girls and Boys (nonprofit organizations), which comprise the statement of financial position as of June 30, 2016, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October ____, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Brighter Choice Charter Schools for Girls and Boys' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Schools' internal control. Accordingly, we do not express an opinion on the effectiveness of the Schools' internal control.

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

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

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CUSACK & COMPANY, CPA'S LLC

Latham, New York
October __, 2016

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CERTIFIED PUBLIC ACCOUNTANTS

October __, 2016

To the Board of Trustees
Brighter Choice Charter School for Girls and Boys
250 Central Ave.
Albany, NY 12206

We have audited the financial statements of Brighter Choice Charter School for Girls and Boys for the year ended June 30, 2016, and have issued our report thereon dated October __, 2016. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 14, 2016. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Brighter Choice Charter School for Girls and Boys are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no sensitive estimates affecting the financial statements.

The financial statement disclosures are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule (1) summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The attached schedule (2) summarizes corrected misstatements of the financial statements. Management has determined that their effects are material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October ____, 2016.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Trustees and management of Brighter Choice Charter School for Girls and Boys and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in cursive script that reads "Cusack & Company, CPA's LLC".

Cusack & Company, CPA's LLC

BRIGHTER CHOICE ELEMENTARY SCHOOLS
PASSED ADJUSTMENTS
JUNE 30, 2016

	GIRLS SCHOOL		BOYS SCHOOL		TOTAL SCHOOL	
	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
1) ALLOWANCE FOR BAD DEBTS						
ALLOWANCE FOR BAD DEBTS	21,992		22,352		44,344	
BAD DEBTS EXPENSE		21,992		22,352		44,344
	SHOULD		SHOULD			
	BE	IS	BE	IS		
ALBANY (SUBSEQUENTLY PAID IN FULL)	0	21,991	0	22,352		
ROTTERDAM	623	623	156	156		
LANSINGBURGH	728	728	243	243		
SCHENECTADY			2,403	2,403		
	<u>1,350</u>	<u>23,342</u>	<u>2,801</u>	<u>25,153</u>		
1) ACCRUED EXPENSES						
ACRRUED EXPENSE LIABILITY	18,679		12,100		30,779	
MISCELLANEOUS REVENUE		18,679		12,100		30,779
	SHOULD		SHOULD			
	BE		BE			
AUDIT	12,900		12,900			
LEGAL	2,000		2,000			
CONSULTING	<u>2,000</u>		<u>2,000</u>			
	16,900		16,900			
PER LEDGER	<u>35,579</u>		<u>29,000</u>			
	<u>-18,679</u>		<u>-12,100</u>			
P & L EFFECT OF PASSED ADJUSTMENTS		40,671		34,452		
TOLERABLE MISTATEMENT		59,000		57,000		

Prepared by _____

Brighter Choice Charter School for Girls
Adjusting Journal Entries

3069

Page 1

Reviewed by _____

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper
AJE.01	Adjusting	06/30/16					
		44001	FEDERAL	15,174.00			
		41410	Federal Fruit & Veg Program		15,174.00		
						0.00	
			JE to reclass federal revenues by program/CFDA				W-2
AJE.03	Adjusting	06/30/16					
		15060	A/D BUILDING		935.32		
		15070	A/D FURNITURE & EQUIP	3,284.06			
		61015	DEPRECIATION EXPENSE		2,348.74		
						2,348.74	
			Adjust estimated depreciation to actual				H-1
AJE.04	Adjusting	06/30/16					
		24000	BOND DEBT PAYABLE	10,000.00			
		24005	Current Portion Long Term Debt		10,000.00		
						0.00	
			Reclass between LTD portion and current debt portion				
AJE.05	Adjusting	06/30/16					
		61650	AI5 WAGES	800.00			
		61620	MUSIC TEACHER WAGES	300.00			
		51001	KINDERGARTEN	400.00			
		61400	BUILDING SUBSTITUTE TEACI	500.00			
		51004	GRADE 3	1,000.00			
		51003	GRADE 2	1,100.00			
		61200	SPEC ED WAGES	200.00			
		51005	GRADE 4	300.00			
		60610	OFFICE ADMINISTRATOR WAI	682.50			
		61610	ART TEACHER WAGES	100.00			
		51007	TEACHING ASSISTANTS	2,000.00			
		53007	SOCIAL SECURITY - INSTRUCE	641.26			
		20010	ACCRUED PAYROLL		9,023.76		
		20010	ACCRUED PAYROLL	5,152.83			
		60100	EXECUTIVE MANAGEMENT W		5,152.83		
		51002	GRADE 1	1,000.00			
						(3,870.93)	
			JE to adjust accrued payroll/PTO days				

Prepared by _____

Brighter Choice Charter School for Girls

Adjusting Journal Entries

3069

Page 2

Reviewed by _____

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper
AJE.06	Adjusting	06/30/16					
		40012	SCHENECTADY CSD		14,732.50		
		40019	EAST GREENBUSH CSD		1,635.38		
		40007	RENSSELAER CSD		2,926.50		
		40018	Ravena Coeymans Selkirk		124.83		
		40121	GREEN ISLAND PER PUPIL FU		2,360.50		
		40170	SCHALMONT		7,056.00		
		40016	LANSINGBURGH CSD	727.65			
		40009	MOHANASEN CSD	622.60			
		40001	ALBANY CSD	3,698.00			
		40005	TROY CSD	1,635.92			
		40120	PER PUPIL SUPPLEMENT	22,151.54			
						0.00	
			Adjust per pupil revenue				W-3
AJE.07	Adjusting	06/30/16					
		61004	ALBANY CHARTER SCHOOL N	36,742.43			
		45005	MISCELLANEOUS INCOME		36,742.43		
						0.00	
			JE to move ACSN Fee credit to misc. income				X-3
AJE.08	Adjusting	06/30/16					
		20012	ACCRUED EXP OTHER	27,645.50			
		45005	MISCELLANEOUS INCOME		27,645.50		
						27,645.50	
			JE to correct accrued expenses and BCF fee relief				O-3
		TOTAL		<u>135,858.29</u>	<u>135,858.29</u>	<u>26,123.31</u>	

Prepared by _____

Brighter Choice Charter School for Boys **Adjusting Journal Entries**

3070

Page 1

Reviewed by _____

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper
AJE.01	Adjusting	06/30/16					
		44001	FEDERAL	15,174.00			
		41410	Federal Fruit and Vegetable Progra		15,174.00		
						0.00	
			JE to reclass federal revenue by program/CFDA				W-2
AJE.02	Adjusting	06/30/16					
		15070	ACCUM DEPRECIATION - FUR	6,295.70			
		61015	DEPRECIATION EXPENSE	806.56			
		15060	ACCUM DEPRECIATION - BUII		7,102.26		
						(806.56)	
			To adjust est. depreciation to actual				H-1
AJE.04	Adjusting	06/30/16					
		24000	BOND DEBT PAYABLE	10,000.00			
		24005	Current Portion Long Term Debt		10,000.00		
						0.00	
			Reclass between LTD and current debt portion				
AJE.05	Adjusting	06/30/16					
		12026	Allowance for Doubtful Accts	22,313.80			
		40001	ALBANY CSD		19,512.60		
		40007	LANSINGBURGH CSD		242.55		
		40023	ROTTERDAM CSD		155.65		
		40008	SCHENECTADY CSD		2,403.00		
						22,313.80	
			JE to adjust AFDA to agree to client assumption of 50% district A/R				C-1
AJE.06	Adjusting	06/30/16					
		61620	MUSIC TEACHER WAGES	200.00			
		61650	AI5 WAGES	250.00			
		61630	PHYSICAL EDUCATION WAGE	400.00			
		51004	GRADE 3	450.00			
		61200	SPEC ED WAGES	150.00			
		51002	GRADE 1	700.00			
		51001	KINDERGARTEN	450.00			
		61610	ART TEACHER WAGES	300.00			
		51003	GRADE 2	200.00			
		51005	GRADE 4	100.00			
		60600	ADMINISTRATIVE WAGES	1,302.96			
		61500	TEACHING ASSISTANT WAGE	2,000.00			
		53007	SOCIAL SECURITY - INSTRU	497.48			
		20010	ACCRUED PAYROLL		7,000.44		

Prepared by _____

Brighter Choice Charter School for Boys
Adjusting Journal Entries

3070

Page 2

Reviewed by _____

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper
			JE to adjust payroll taxes on PTO days and bus stipend			(7,000.44)	
AJE.07	Adjusting	06/30/16					
		61052	ALBANY NETWORK FEE	43,503.63			
		45011	MISCELLANEOUS INCOME		43,503.63		
			JE to record ACSN Fee to misc income			0.00	X-3
AJE.08	Adjusting	06/30/16					
		20012	ACCRUED EXP OTHER	26,160.12			
		45011	MISCELLANEOUS INCOME		26,160.12		
			JE to correct accrued expenses			26,160.12	O-3
AJE.09	Adjusting	06/30/16					
		40026	PER PUPIL SUPPLEMENT	50,497.00			
		40012	GUILDERLAND CSD		11,604.00		
		40007	LANSINGBURGH CSD		196.04		
		40003	MENANDS CSD		21,493.30		
		40021	North Colonie CSD		3,569.33		
		40009	RAVENA-COEYMANS-SELKIR		3,539.25		
		40011	RENSSELAER CSD		1,110.50		
		40008	SCHENECTADY CSD		9,607.50		
		40023	ROTTERDAM CSD	622.92			
			JE to correct NYS per pupil grant			0.00	W-3.1
		TOTAL		<u>182,374.17</u>	<u>182,374.17</u>	<u>40,666.92</u>	

**Disclosure of Financial Interest by a Current or Proposed Charter School
Education Corporation Trustee**

Trustee Name:

Martha Snyder

Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):

Brighter Choice - Girls

1. List all positions held on the education corporation board (e.g., president, treasurer, parent representative). President (current)

2. Is the trustee an employee of any school operated by the Education Corporation?
☐ Yes ☒ No

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

3. Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed by the Education Corporation?
☐ Yes ☒ No

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

4. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) governed by the Education Corporation during the time you have served on the board, and in the six-month period prior to such service. If there has been no such financial interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-4 above, you need not disclose again your employment status, salary, etc.

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 yourself

Please write "None" if applicable. Do not leave this space blank.	NONE
---	------

5. Identify each individual, business, corporation, union association, firm, partnership, committee proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) governed 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) living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school(s) that is/are 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, write 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
Please write "None" if applicable. Do not leave this space blank.				
NONE				

Marty J. J.
Signature

6/23/2016
Date

Please note that 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. Personal contact information provided below will be redacted.

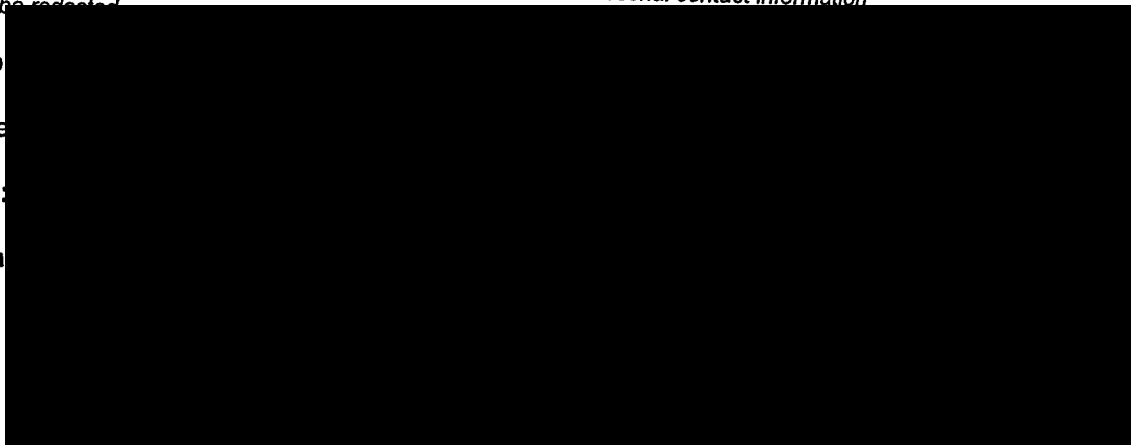
Business Telephone:

Business Address:

E-mail Address:

Home Telephone:

Home Address:



**Disclosure of Financial Interest by a Current or Proposed Charter School
Education Corporation Trustee**

Trustee Name:

Ashleigh Smith

Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):

BCCS-GIRLS

1. List all positions held on the education corporation board (e.g., president, treasurer, parent representative).

Treasurer

2. Is the trustee an employee of any school operated by the Education Corporation?
☐ Yes ☒ No

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

3. Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed by the Education Corporation?
☐ Yes ☒ No

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


4. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) governed by the Education Corporation during the time you have served on the board, and in the six-month period prior to such service. If there has been no such financial interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-4 above, you need not disclose again your employment status, salary, etc.

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 yourself

Please write "None" if applicable. Do not leave this space blank.			
NONE			

5. Identify each individual, business, corporation, union association, firm, partnership, committee proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) governed 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) living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school(s) that is/are 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, write 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
Please write "None" if applicable. Do not leave this space blank.				
NONE				


Signature

6/23/16
Date

Please note that 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. Personal contact information provided below will be redacted.

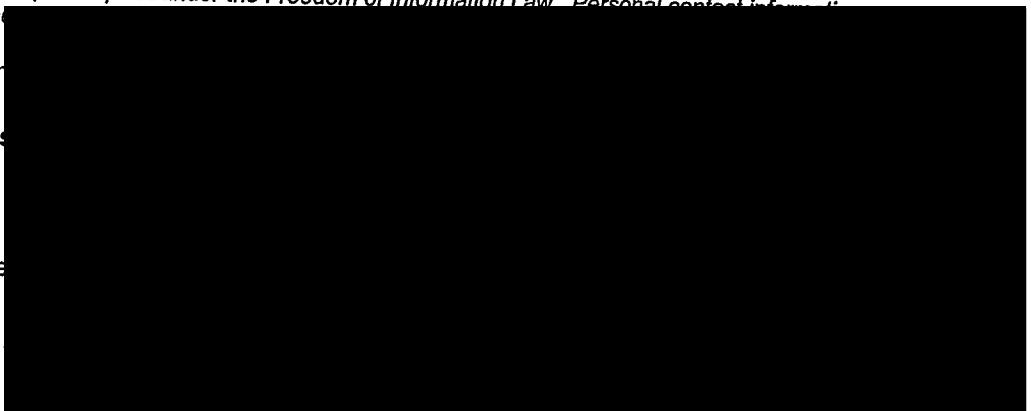
Business Telephone:

Business Address:

E-mail Address:

Home Telephone:

Home Address:



**Disclosure of Financial Interest by a Current or Proposed Charter School
Education Corporation Trustee**

Trustee Name:

Zoe Nelson

Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):

BCCS - Girls

1. List all positions held on the education corporation board (e.g., president, treasurer, parent representative). Secretary
2. Is the trustee an employee of any school operated by the Education Corporation?
☐ Yes ☒ No

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

3. Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed by the Education Corporation?
☐ Yes ☒ No

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

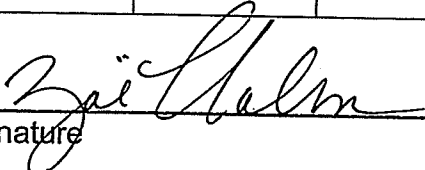
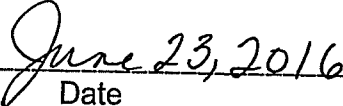
4. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) governed by the Education Corporation during the time you have served on the board, and in the six-month period prior to such service. If there has been no such financial interest or transaction, write **None**. Please note that if you answered Yes to Questions 2-4 above, you need not disclose again your employment status, salary, etc.

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 yourself

Please write "None" if applicable. Do not leave this space blank.		
NONE		

5. Identify each individual, business, corporation, union association, firm, partnership, committee proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) governed 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) living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school(s) that is/are 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, write 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
Please write "None" if applicable. Do not leave this space blank.				
		NONE		

Signature Date

Please note that 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. Personal contact information provided below will

Business Telep

Business Address

E-mail Address

Home Telephone

Home Address:



**Disclosure of Financial Interest by a Current or Proposed Charter School
Education Corporation Trustee**

Trustee Name:

Nilsa Velilla

Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):

Brighter Choice Charter School for Girls

1. List all positions held on the education corporation board (e.g., president, treasurer, parent representative) Parent Representative
Trustee
2. Is the trustee an employee of any school operated by the Education Corporation?
Yes ☒ No

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

3. Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed by the Education Corporation?
Yes ☒ No

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

4. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) governed by the Education Corporation during the time you have served on the board, and in the six-month period prior to such service. If there has been no such financial interest or transaction, write None. Please note that if you answered Yes to Questions 2-4 above, you need not disclose again your employment status, salary, etc.

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 yourself

Please write "None" if applicable. Do not leave this space blank..			
NONE			

5. Identify each individual, business, corporation, union association, firm, partnership, committee proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) governed 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) living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school(s) that is/are 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, write 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
Please write "None" if applicable. Do not leave this space blank.				
		NONE		

Nilsa Veitia

Signature

6-23-16

Date

Please note that 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. Personal contact information provided below will be redacted.

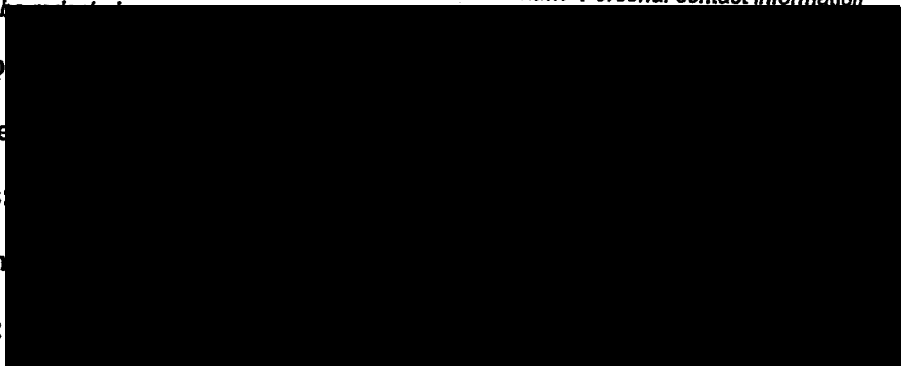
Business Telep

Business Address

E-mail Address

Home Telephone

Home Address:



**Disclosure of Financial Interest by a Current or Proposed Charter School
Education Corporation Trustee**

Trustee Name:

Shawn Wallace

Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):

Brighter Choice Charter School for Girls

1. List all positions held on the education corporation board (e.g., president, treasurer, parent representative). Treasurer, parent representative

2. Is the trustee an employee of any school operated by the Education Corporation?
☐ Yes ☒ No

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

3. Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed by the Education Corporation?
☐ Yes ☒ No

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

4. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) governed by the Education Corporation during the time you have served on the board, and in the six-month period prior to such service. If there has been no such financial interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-4 above, you need not disclose again your employment status, salary, etc.

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 yourself

Please write "None" if applicable. Do not leave this space blank.			
NONE			

5. Identify each individual, business, corporation, union association, firm, partnership, committee proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) governed 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) living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school(s) that is/are 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, write 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
Please write "None" if applicable. Do not leave this space blank.				
NONE				

→ L. Wallace Signature 5/19/16 Date

Please note that 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. Personal contact information provided below will be redacted.

Business Telephone: 

Business Address: 

E-mail Address: 

Home Telephone: _____

Home Address: _____

**Disclosure of Financial Interest by a Current or Proposed Charter School
Education Corporation Trustee**

Trustee Name:

TRUDY J. HANMER

Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):

BCCS - GIRLS

1. List all positions held on the education corporation board (e.g., president, treasurer, parent representative).
2. Is the trustee an employee of any school operated by the Education Corporation?
☐ Yes ☒ No

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

3. Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed by the Education Corporation?
☐ Yes ☒ No

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

4. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) governed by the Education Corporation during the time you have served on the board, and in the six-month period prior to such service. If there has been no such financial interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-4 above, you need not disclose again your employment status, salary, etc.

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 yourself

Please write "None" if applicable. Do not leave this space blank.		
NONE		

5. Identify each individual, business, corporation, union association, firm, partnership, committee proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) governed 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) living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school(s) that is/are 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, write 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
Please write "None" if applicable. Do not leave this space blank.				
NONE				

July J. Harmer
Signature

6/23/16
Date

Please note that 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. Personal contact information provided below will be redacted.

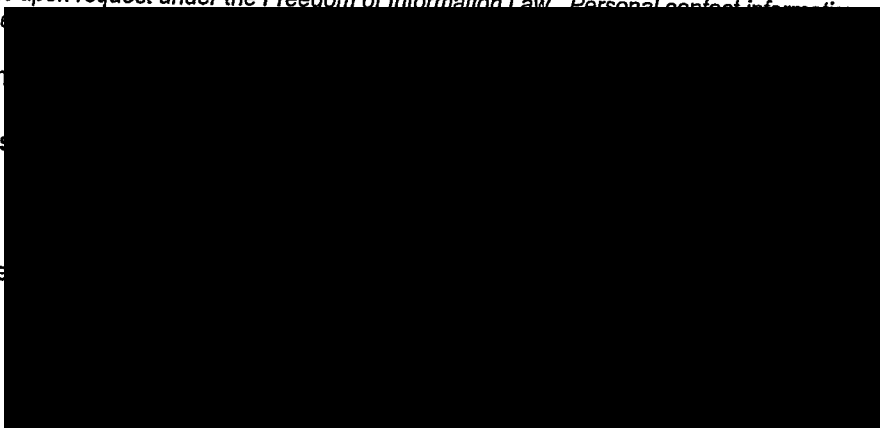
Business Telephone:

Business Address:

E-mail Address:

Home Telephone:

Home Address:





Entry 9 BOT Table

Last updated: 07/14/2016

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1. Current Board Member Information

	Trustee Name	Email Address	Position on the Board	Committee Affiliations	Voting Member? (Y/N)	Area of Expertise, and/or Additional Role at School (parent, staff member, etc.)	Number of Terms Served and Length of Each (Include election date and term expiration)
1							
2							
3							
4							
5							
6							
7							
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10							
11							
12							
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16							
17							

18							
19							
20							

2. Total Number of Members on June 30, 2015

(No response)

3. Total Number of Members Joining the Board 2015-16 School Year

(No response)

4. Total Number of Members Departing the Board during the 2015-16 School Year

(No response)

5. Number of Voting Members 2015-16, as set by the by-laws, resolution or minutes

15

6. Number of Board Meetings Conducted in the 2015-16 School Year

11

7. Number of Board Meetings Scheduled for the 2016-17 School Year

11

Thank you.

BCCS board meeting
June 30, 2015

M. Snyder, N. Velilla, S. Wallace, Z. Nelson,
M. Puccioni, T. Corniel, K. McLean,

Public Comment

Technology teacher, Mr. Akili-Abdul H. Duncan addressed the board regarding his employment.

Zoë made a motion to enter executive session. Martha seconded the motion, vote in favor unanimous.

Nilsa made a Motion to exit executive session. Martha seconded the motion, vote in favor unanimous.

The board will follow up with Mr. Duncan in writing

Ashleigh Smith was introduced to the board as a new trustee of the BCCS Elementary schools.

Finance and Operations

Paul _____ from Boost Ed updated the board on the progress made re: strengthening the books, balance sheets, accounts, billing and budgeting for FY 2015-2016

Paul discussed the FY 2015-2016 budget and its components in detail. The board discussed adopting the budget based on the current assumptions.

Zoë made a motion to approve the FY 2015-2016 budget for BCCS-B as presented to the board on June 30, 2015.

Nilsa seconded the motion, vote in favor unanimous.

Martha made a motion to approve the FY 2015-2016 budget for BCCS-G as presented to the board on June 30, 2015.

Nilsa seconded the motion, vote in favor unanimous.

Governance

Nilsa made a motion to appoint Ashleigh Smith to the Brighter Choice Charter School for Boys board of trustees.

Shawn seconded the motion, vote in favor unanimous.

Nilsa made a motion to appoint Ashleigh Smith to the Brighter Choice Charter School for Girls board of trustees.

Shawn seconded the motion, vote in favor unanimous.

Network compact update

Let it be reflected in the minutes that the Brighter Choice Charter School for Boys will not renew the Compact with the Albany Charter School network beyond June 30, 2015.

Let it be reflected in the minutes that the Brighter Choice Charter School for Girls will not renew the Compact with the Albany Charter School network beyond June 30, 2015.

Middle schools:

Nilsa made a motion to approve liquidation of lap top computers at fair market price for teachers' personal computers, and to liquidate educational materials including books, and all money to go back to the Middle School accounts; pending verification from CBRE and CSI.

Martha seconded the motion, vote in favor unanimous.

Marcus described the Middle School payroll projections and estimated end/closeout budget.

Motion to Adjourn

Minutes

Brighter Choice Board Meeting

August 27, 2015 8:30 AM at Elementary School, 250 Central Ave. Albany, NY 12206;
Conference Room, First Floor

Attendance: M. Snyder, Z. Nelson, T. Hanmer, S. Wallace, T. Corniel, K. McLean, M. Puccioni
Absent, A. Smith, N. Velilla

Meeting called to order-Martha

General Business/Finance

Paul Augello (Boost Ed), via phone, has been working to get billing up to date from districts and payments to the schools on old balances. Districts have been given time to look through our paperwork and get back to us about payment and reconciliations. Schenectady has the most outstanding bills. Going forward, getting payments from districts will be a primary, essential function of the administration, with responsibility to Marcus.

We have paid a lot of our largest vendors and are working on getting current. The September payment from Albany will be larger than normal due to lagged payments from July.

Administrative cost went down in each school due to the fact that we did not hire the coaches that were allotted for in the budget. Will revisit this hiring in November, if there is money available.

All the financial books are done- BCCS and BCMS.

The board discussed the practice of summer pay accrual.

Board meeting schedule for 2015-2016 school year will be distributed. It will include evening meetings in addition to morning meetings.

BCCSB Principal Report

Enrollment goal 280, budget 275 **actual 284** with 3 pending.

Ms. McLean discussed new hires, PE position replaced, two 1st grade teachers replaced. One 2nd grade teacher replaced. BCCSB is fully staffed. PD session over the summer was based on understanding our population to better address their academic needs.

The board discussed the New York State exam results and responses to data.

Employee recognitions

Teachers from both elementary schools and food service professional were recognized by leadership and the board for their dedication and accomplishments.

BCCSG Principal Report

Enrolled **283** scholars and budgeted for 275 scholars.

Ms. Corniel discussed the reading levels on scholars moving into new grades. Described strategic plan for ELA performance increases and reviewed NYS exam data in detail.

BCMS & General Business

Books are done and audit is next. Marcus and Paul are trying to reclaim as much of the district balances as they can. All payroll has been paid for 2014-2015 closeout. Vendor payables are cleaned up and accounted for. Need direction from bondholders on what to do with the assets.

September 25, 2015 Board meeting minutes
Attendance: M.Snyder, N. Velilla, A. Smith, Z. Nelson, M. Puccioni, K. McLean, T.
Corniel By phone, Paul Augello

Meeting called to order

General business

Approval of Minutes

Nilsa made a motion to approve BCCS-Boys June, 2015 minutes. Martha seconded the motion. Unanimous approval.

Nilsa made a motion to approve BCCS-Girls June, 2015 minutes. Martha seconded the motion. Unanimous approval.

Nilsa made a motion to approve BCMS-Boys June, 2015 minutes. Martha seconded the motion. Unanimous approval.

Nilsa made a motion to approve BCMS-Girls June, 2015 minutes. Martha seconded the motion. Unanimous approval.

Board meeting calendar is posted.

BCCS-B Principal's Report

Karen McLean gave an update on enrollment. Total enrolled scholars 291, however, we have done follow-ups with families and nearly all paperwork has been finalized (proof of residence) etc. Budget has been set at 275 with a goal of 280.

Ms. McLean presented an improvement plan for literacy including growth goals and target goals for each grade level.

Ms. McLean discussed the strategies to reach targets, including PD focus on differentiation, data response, stronger RTI on lower performing.

Ms. McLean explained the STEP literacy benchmarking program in detail and the specific outcomes expected for each level.

Ms. McLean discussed this year's focus on close reading and writing across the curriculum.

Budget and finance—BCCS-B and BCCS-G

Paul Augello (Boost Ed) provided Budget Vs. Actual, Balance Sheet, and Statement of Cash Flow for the Boys' elementary school and Girls' elementary school. The timing of Federal Child Nutrition payments have been changed and delayed, so the school will account for this delay. Expenses have been closely watched, Facilities & Management are on par and we are exploring some cost savings from some vendors. State revenue from Albany and Schenectady have come in for September with some additional withheld payments from July. Schenectady has been underpaying so we are following up with the district.

Requested for the next meeting is an AR Aging report to see all the receivables coming in.

Auditors are here this week doing field-work for both elementary schools. Paul is confident that we are on track for an on-time audit.

BCCS-G Principal's Report

Ms. Corniel presented enrollment data for the first part of the year. Total 282 scholars with an upper limit of 294. Budgeted number is 275. Waitlist is robust with 52 total scholars. Actively pursuing Proof Of Residences (POR).

Ms. Corniel discussed 2015-16 instructional focus areas, including balanced literacy, Differentiation Through Centers (address specific scholar groups based on data from assessments), Grade Level Fluency in math and literacy, Understanding by Design (UbD) Aligned Writing Framework.

Ms. Corniel discussed School Culture Initiatives including social emotional education program- RULER, A focus on core values centered around "sisterhood", and scholar mindset awareness.

Ms. Corniel discussed school-wide aggressive growth goals for the NYS assessments and an overview of October PD sessions to align with the above goals and instructional focus.

Executive Session

Zoë made a motion to enter executive session, Nilsa second, unanimous approval.

Nilsa made a motion to exit executive session, Martha second, unanimous approval.

Other operations changes

Marcus discussed changes in operations to more effectively run the schools.

Middle School

Marcus discussed that vendor payments are continuing.

Motion to adjourn

Minutes
Brighter Choice Strategy Board Meeting
October 21, 2015 8:30 AM at Girls' Elementary School, First Floor Conference Room

Board members present:

Martha Snyder, Nilsa Velilla, Shawn Wallace

Guests present:

Tia Corniel, Karen Mclean, Marcus Puccioni, Paul Augello

Opening Items:

M. Snyder called a meeting of the board of trustees of Brighter Choice Strategy Board to order on Oct 21, 2015 @ 8:30 AM at Girls Elementary School, Conference Room, First Floor, 250 Central Avenue, Albany NY 12206.

Board Composition:

Potential Board membership -Susan Morales & Mary Kay Hayes; M. Puccioni to distribute materials after Martha had conversation. Board Members and School Leaders all open to taking steps towards adding candidates. Next meeting to officiate their membership. Board making plans to identify current Parent Representatives – candidate for each of the schools.

Authorizer:

M. Snyder had a phone call with SED to update on them on school happenings. Call was positive and M. Snyder shared concerns with the network (ACSN/BCF), filled them in on P. Augello's role, and outlined areas of focus in revamping finance and governance.

Authorizer mentioned revised bylaws to include monthly meetings, consolidation of the governance structure (stating the renewal process would be simpler and transparency improved), asked questions about academics (particularly test results and cohort growth; will be sending out new information on how it's measured), and reminded that FY2015 audit must be prepared in timely manner.

Finances:

P. Augello reviewed financial reports previously to BoT and School Leaders. Focused on Sept financials, original budget that board approved in June. Once audit is wrapped up, P. Augello plans to craft an amended budget currently for BoT approval. Updated budget will give a cleaner path. Revenues are currently good, expenses are in range, and past expenses have been 'trapped' in last year's budget. P. Augello provided a reconciliation update. P. Augello is reconciling the amounts in the due to/from and will send out once revised.

Audit

P. Augello, M. Puccioni, and S. Jahan had a meeting with the audit partner. P. Augello reviewed process (fieldwork, etc.) and anticipates us meeting the coverage ratio for last year; in any case schools are signaling they are on the road to improvement. Audit reports are in the draft process – P. Augello is sending comments.

Merit Pay

Amount of funds factored into FY2015 finances. M. Puccioni to communicate with staff timeline, results, and on what the model will be going forward. Revised model will be approved by BoT prior to communication with staff.

General:

To meet quorum, we need to have Trustees on Skype, present location and be able to introduce where they're calling from etc.

Governance:

D. Pasek to support BoT in responding to SED's feedback about improved governance: goals to retool management skills, oversight of funds, leadership, and knowledge of legal & compliance issues related to schools. Retreat planned for December 2015.

Material Changes:

BoT discussed pros and cons adding a 5th grade.

- K-5 is a great option for scholars and families.
- Is the school in a solid position financially? Will this hinder or help?
- Phone call will start with to open the dialogue about expanding

N. Velilla made a motion to pursue 5th grade addition to BCCS-Boys by conducting a parent survey to confirm parent interest/support and working with Pasek Consulting to make a formal request to SED.

2nd: S. Wallace

Unanimous in favor (3 votes for, 2 members absent)

N. Velilla made a motion to pursue 5th grade addition to BCCS-Girls by conducting a parent survey to confirm parent interest/support and working with Pasek Consulting to make a formal request to SED.

2nd: S. Wallace

Unanimous in favor (3 votes for, 2 members absent)

BCCSG – Principal Report:

- Enrollment Snapshot 286
- Waitlist: 47
- Attendance: 91% in September, 95% in October (as of 20th)
- Universal Screening explanation
 - Grades 1-4 intervention support
 - Data Walls – tracking growth during the year
- Field Trip related to Domain 5
- Upcoming Events:
 - Harvest Dance – 10/23 6-8

BCCSB – Principal Report:

- Enrollment: 290 (K scholar left to Montessori)
 - 2 additional K Scholars for enrollment
- Benchmarks, 26 above target for K, 74% on target
 - AIMSWEB

Public Comment:

No public comment was made during this meeting

BRIGHTER CHOICE CHARTER ELEMENTARY SCHOOLS

Board Meeting Minutes

November 18, 2015

A meeting of the Board of Trustees (the "BoT") of the Brighter Choice elementary schools was held November 18, 2015 at 4:30 PM at BCCSG 250 Central Avenue, Room 206.

The following members of the BoT were present:

Martha Snyder (chair); Nilsa Velilla; Zoë Nelson; Shawn Wallace. Marcus Puccioni, Director of School Quality, Tia Corniel, Principal, and Karen McLean, Principal were also present. Trudy Hamner was a notified absence.

Meeting called to order by Martha Snyder at 4:30 PM

Minutes of Previous Meeting

Ms. Snyder reviewed call with SED regarding potential changes at BCCS including:

- Merger of Governance
- Adding Grade 5
- Preferential Enrollment for SPED/ELL to meet ENR

After discussion, The BoT:

VOTED

To request revised structure to include 5th grade at BCCS Boys.

VOTED

To revise enrollment policy at BCCS Boys to reflect preferential enrollment for ENR targets.

VOTED

To request revised structure to include 5th grade at BCCS Girls.

VOTED

To revise enrollment policy at BCCS Girls to reflect preferential enrollment for ENR targets.

Merit Pay

Ms. Snyder and Mr. Puccioni led a discussion about 2014-15 merit pay.

After discussion, The BoT:

VOTED

To approve 2014-15 merit pay for BCCS Boys

VOTED

To approve 2014-15 merit pay for BCCS Boys

Fiscal Reports

Ms. Snyder and Mr. Puccioni reviewed finance reports with BoT including annual audit and budget amendments to be voted upon next meeting.

Principal Reports

Ms. McLean presented on key indicators for BCCS-Boys including: enrollment and attendance, interim assessments, and scholar proficiency.

Ms. Corniel presented on key indicators for BCCS-Girls including: enrollment and attendance, interim assessments, scholar proficiency, and emotional intelligence training for staff.

Network discussions:

The BoT and school leaders discussed counter offer from the Albany Charter School Network/Brighter Choice Foundation in response to our request for a fee reduction for prior year's engagement. We discussed that this proposed engagement from December 2015- June 2016 would not be financially responsible nor do we have a defined list of outcomes and expectations.

Executive Session:

The BoT:

VOTED

To enter executive session to discuss personnel issues.

VOTED

To exit executive session.

Public comment:

There was no public comment at this meeting.

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:35 PM.

**BRIGHTER CHOICE CHARTER SCHOOL FOR BOYS
MEETING MINUTES**

**Brighter Choice Charter School for Boys
Special Meeting of Board of Trustees
Wednesday, December 16, 2015, 8:20 a.m.
250 Central Avenue
Albany, New York**

A special meeting of the Brighter Choice Charter School for Boys Board of Trustees was held at 8:20 a.m. on December 16th at Brighter Choice Charter School for Girls Elementary School. A quorum was present with the following members in attendance:

Full Name	Attendance
Martha Snyder, Board Chair	Present
Zoe Nelson, Secretary	Present
Shawn Wallace	Present
Nilsa Velilla	Present
Trudy Hamner	

Others in attendance: Marcus Puccioni, Director of School Quality

Call to Order

Martha Snyder called the meeting to order at 8:33 AM.

Board Business

The Board approved the resolutions presented to the Board regarding the merger of Brighter Choice Charter School for Girls and Brighter Choice Charter School for Boys, with Brighter Choice Charter School for Girls being the surviving education corporation to be renamed Brighter Choice Elementary Charter Schools.

Moved: Nilsa Velilla

Seconded: Martha Snyder

The motion was approved unanimously.

The meeting was adjourned at 8:34 AM by Martha Snyder.

Minutes taken by: Zoe Nelson, Secretary

**BRIGHTER CHOICE CHARTER SCHOOL FOR GIRLS
MEETING MINUTES**

**Brighter Choice Charter School for Girls
Special Meeting of Board of Trustees
Wednesday, December 16, 2015, 8:20 a.m.
250 Central Avenue
Albany, New York**

A special meeting of the Brighter Choice Charter School for Girls Board of Trustees was held at 8:15 a.m. on December 16th at Brighter Choice Charter School for Girls Elementary School. A quorum was present with the following members in attendance:

Full Name	Attendance
Martha Snyder, Board Chair	Present
Zoe Nelson, Secretary	Present
Shawn Wallace	Present
Nilsa Velilla	Present
Trudy Hamner	

Others in attendance: Marcus Puccioni, Director of School Quality

Call to Order

Martha Snyder called the meeting to order at 8:28 AM.

Board Business

The Board approved the resolutions presented to the Board regarding the merger of Brighter Choice Charter School for Girls and Brighter Choice Charter School for Boys, with Brighter Choice Charter School for Girls being the surviving education corporation to be renamed Brighter Choice Elementary Charter Schools.

Moved: Nilsa Velilla

Seconded: Martha Snyder

The motion was approved unanimously.

The meeting was adjourned at 8:32 AM by Martha Snyder.

Minutes taken by: Zoe Nelson, Secretary

BRIGHTER CHOICE CHARTER ELEMENTARY SCHOOLS

Board Meeting Minutes

December 16, 2015

A meeting of the Board of Trustees (the "BoT") of the Brighter Choice elementary schools was held December 16, 2015 at 8:30 AM at BCCSG 250 Central Avenue, Conference Room.

The following members of the BoT were present:

Martha Snyder (chair); Nilsa Velilla; Zoë Nelson; Shawn Wallace. Marcus Puccioni, Director of School Quality, Tia Corniel, Principal, and Karen McLean, Principal were also present. Trudy Hamner was a notified absence.

Meeting called to order by Martha Snyder at 8:30 AM.

Minutes of Previous Meeting

The BoT:

VOTED

To approve the draft minutes from October Board Meeting held on October 21, 2015.

VOTED

To approve the draft minutes from November Board Meeting held on November 17, 2015.

Material changes to BC Charters

Ms. Snyder updated BoT on submissions to SED.

Fiscal Reports

Mr. Puccioni reviewed finance reports with BoT including revenues, payables, and amended budget lines.

After discussion, the BoT:

VOTED

To adopt budget amendments for FY2016.

Trustee Renewal

The BoT:

VOTED

To approve Martha Snyder to another term on the BCCS-Girls Board of Trustees.

VOTED

To approve Martha Snyder to another term on the BCCS-Boys Board of Trustees.

Principal Reports

Ms. McLean presented on key indicators for BCCS-Boys including: enrollment and attendance, interim assessments, and scholar proficiency.

Ms. Corniel presented on key indicators for BCCS-Girls including: enrollment and attendance, interim assessments, and scholar proficiency.

Public comment:

There was no public comment at this meeting.

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 10:10 AM.

BRIGHTER CHOICE CHARTER ELEMENTARY SCHOOLS

Board Meeting Minutes

January 13, 2016

A meeting of the Board of Trustees (the "BoT") of the Brighter Choice elementary schools was held January 13, 2016 at 8:30 AM at BCCSG 250 Central Avenue, Conference Room.

The following members of the BoT were present:

Martha Snyder (chair); Nilsa Velilla; Zoë Nelson; Shawn Wallace. Marcus Puccioni, Director of School Quality was also present. Ashleigh Smith and Trudy Hamner were notified absences.

Meeting called to order by Martha Snyder at 8:35 AM.

Minutes of Previous Meeting

The BoT:

VOTED

To approve the minutes from November Board Meeting held on November 17, 2015.

VOTED

To approve the minutes from December Board Meeting held on December 16, 2015.

VOTED

To approve the minutes from Special December Board Meeting for BCCS-Boys held on December 16, 2015.

VOTED

To approve the minutes from Special December Board Meeting for BCCS-Girls held on December 16, 2015.

Public comment:

There was no public comment at this meeting.

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 8:42 AM.

DRAFT**BCCS Board Meeting**

January 25

A meeting of the Board of Trustees (the "BoT") of the Brighter Choice elementary schools was held January 25, 2016 at 8:00 AM at BCCSG 250 Central Avenue, Conference Room.

The following members of the BoT were present:

Martha Snyder (chair); Nilsa Velilla; Zoë Nelson; Shawn Wallace; Ashleigh Smith. Marcus Puccioni, Director of School Quality was also present. Trudy Hamner was a notified absence.

Meeting called to order by Martha Snyder at 8:00 AM.

Minutes of Previous Meeting

The BoT:

VOTED

To approve the minutes from November Board Meeting held on January 13th Meeting.

School Improvement

Mr. Puccioni and Ms. Snyder spoke about preparing and presenting School Improvement Goals to BoT in March.

School Expansion

The Board discussed plans for potential expansion to grade 5; including overwhelming support from school community.

Fiscal Reports

Mr. Puccioni reviewed finance reports with BoT including Year to Date revenues and expenses were. Board also discussed, including current enrollment, staff openings.

The board discussed a proposed 2015-16 merit structure for teachers and staff to be voted on at Feb 2016 meeting.

The board discussed marketing expenses and efforts to meet enrollment goals.

There was no public comment at this meeting.

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 10:00 AM.

BCCS Board Meeting
February 24, 2016

A meeting of the Board of Trustees (the "BoT") of the Brighter Choice elementary schools was held February 24, 2016 at 8:30 AM at BCCSG 250 Central Avenue, Conference Room.

The following members of the BoT were present: Zoë Nelson; Shawn Wallace; Ashleigh Smith; Nilsa Velilla via conference. Marcus Puccioni, Director of School Quality; Tia Corniel, Principal BCCSG; Karen Mclean, Principal BCCSB were also present. Martha Snyder and Trudy Hamner were notified absences.

Meeting called to order by Zoe Nelson at 8:35 AM.

Minutes of Previous Meeting

The BoT:

VOTED

To approve the minutes from Board Meeting held on January 25th.

Audit

Ashleigh Smith is reviewing the 990's that will be signed by Chair and mailed by end of February.

Merit

The BoT:

VOTED

To approve revised merit structure for 2015-16 and future school years.

Principal Report

Tia Corniel presented a report on: BCCSG enrollment; recruitment strategies to increase English Language Learners and Special Ed students, and new students; ongoing assessments and targeted academic interventions.

Karen Mclean presented a report on: BCCSB enrollment; recruitment strategies to increase English Language Learners and Special Ed students, and new students; ongoing assessments and targeted academic interventions.

Finances

Mr. Puccioni discussed conference call with SED and reviewed fiscal corrective action plan (ongoing) in response to audit findings and authorizer concerns.

The board reviewed and discussed the current financial reports including Year to Date revenues and expenses.

There was no public comment at this meeting.

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 10:00 AM.

BCCS Board Meeting
March 30, 2016

A meeting of the Board of Trustees (the "BoT") of the Brighter Choice elementary schools was held March 30, 2016 at 8:30 AM at BCCSG 250 Central Avenue, Conference Room.

The following members of the BoT were present: Martha Snyder (via phone); Trudy Hanmer; Shawn Wallace; Ashleigh Smith; Nilsa Velilla. Marcus Puccioni, Director of School Quality; Tia Corniel, Principal BCCSG; Karen Mclean, Principal BCCSB were also present. Zoe Nelson was a notified absence.

Meeting called to order by Martha Snyder at 8:35 AM.

The Board discussed general business including open house attendance, pending material changes with SED, 2016-17 student transportation, and SED performance framework.

Principal Report

Karen Mclean presented a report on: 2016-17 enrollment numbers, NYSE Projections, and upcoming events.

Tia Corniel presented a report on: 2016-17 enrollment NYSE Projections, and upcoming events.

Finances

The board reviewed and discussed the current financial reports including Year to Date revenues and expenses.

Marcus Puccioni reviewed 2015-16 receivables and payables; noting that ACSD is only district with significant outstanding amount. Amount has been acknowledged and will be part of year-end reconciliation; ACSD to change practice regarding partial FTEs in 2016-17. Board was informed about costs related to upcoming decisions regarding student transportation, health provider adjustments due to ACA, and BC summer Academic/Camp program.

There was no public comment at this meeting.

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 10:00 AM.

BCCS Board Meeting
April 22, 2016

A meeting of the Board of Trustees (the "BoT") of the Brighter Choice elementary schools was held April 22, 2016 at 8:30 AM at BCCSG 250 Central Avenue, Conference Room.

The following members of the BoT were present: Martha Snyder; Trudy Hanmer ; Zoë Nelson; Shawn Wallace; Nilsa Velilla; Ashleigh Smith. Marcus Puccioni, Director of School Quality was also present.

Meeting called to order by Martha Snyder at 8:30 AM.

Albany Charter School Network

Representatives from Albany Charter School Network (ACSN) presented potential services to BC BoT for 2016-2017 school-year.

Finances

The board reviewed and discussed the current financial reports including Year to Date revenues and expenses, and a draft SY2017 budget.

There was no public comment at this meeting.

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 10:32 AM.

BCCS Board Meeting
May 10, 2016

A meeting of the Board of Trustees (the "BoT") of the Brighter Choice elementary schools was held May 10, 2016 at 8:30 AM at BCCSG 250 Central Avenue, Conference Room.

The following members of the BoT were present: Martha Snyder; Trudy Hanmer ; Zoë Nelson; Shawn Wallace (by phone). Nilsa Velilla and Ashleigh Smith were notified absences. Marcus Puccioni, Director of School Quality was also present.

Meeting called to order by Martha Snyder at 8:30 AM.

BCCS-BOYS Summer Building Project

The BoT:

VOTED

To accept bid from Rosch Brothers for \$76,800; work to be completed by August 19th, 2016.

There was no public comment at this meeting.

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 9:12 AM.

BCCS Board Meeting
June 2, 2016

A meeting of the Board of Trustees (the "BoT") of the Brighter Choice elementary schools was held June 2, 2016 at 8:30 AM at BCCSG 250 Central Avenue, Conference Room.

The following members of the BoT were present: Martha Snyder; Trudy Hanmer ; Zoë Nelson; Ashleigh Smith. Nilsa Velilla and Shawn Wallace were notified absences. Marcus Puccioni, Director of School Quality was also present.

Meeting called to order by Martha Snyder at 8:30 AM.

Finances

The board reviewed and discussed the current financial reports including Year to Date revenues and expenses, vendor commitments for SY2017, and a draft SY2017 budget.

There was no public comment at this meeting.

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 10:00 AM.

BCCS Board Meeting
June 23, 2016

A meeting of the Board of Trustees (the "BoT") of the Brighter Choice elementary schools was held June 23, 2016 at 8:30 AM at BCCSG 250 Central Avenue, Conference Room.

The following members of the BoT were present: Martha Snyder; Trudy Hanmer ; Zoë Nelson; Ashleigh Smith; Nilsa Velilla; Shawn Wallace (by phone). Marcus Puccioni, Director of School Quality was also present.

Meeting called to order by Martha Snyder at 8:30 AM.

VOTED

To approve the minutes from Board Meeting held on May 10 and June 2, 2016.

BCCSG

The Board discussed leadership change (Ms. Corniel relocating to Washington DC to be closer to family) and assigning Mr. Puccioni role of interim Principal at BCCSG.

Finances

The board reviewed and discussed the current financial reports including Year to Date revenues and expenses, Vendor Commitments, and SY2017 budget.

VOTED

To approve the SY2017 Budgets for BCCS-Boys and BCCS-Girls.

VOTED

To approve benefit broker Jaeger & Flynn.

There was no public comment at this meeting.

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 10:15 AM.

Student Enrollment and Retention Efforts

Brighter Choice Charter School for Girls continues to make a good faith effort to attract and retain students with disabilities, English language learners, and students who are eligible for the free and reduced price lunch program. The following list summarizes these efforts.

- An updated enrollment policy giving preference for ELL and SWD students created with guidance of authorizer for SY2017
- The following disclaimer is on the school's advertisements (bus shelters), brochures, flyers, mailings (postcard), and website: *Brighter Choice Charter School for Girls accommodates students with disabilities, English language learners and participates in the free and reduced meals program.*
- A non-discrimination statement is on the school's website and admission applications.
- Discussions occur during meetings with current families and multi-lingual staff is available, as needed.
- Discussions occur during tours with interested families and multi-lingual staff is available, as needed.
- Discussions occur during door-to-door campaigns within the community.
- Outreach occurs to specialized feeder schools and programs.
- Outreach occurs to community by multi-lingual staff.
- Outreach occurs to immigrant communities.
- Outreach occurs to shelters and food pantries.
- Flyers and applications are provided to current ELL families for distribution.
- Translation of advertisements and school materials is available.
- Translation feature on the school's website is available.
- Advertising material and school brochures are available in languages other than English.
- Support is available for all families when completing necessary paperwork to apply and/or enroll in the school and the school's programs.



Entry 12 Teacher and Administrator Attrition

Last updated: 08/01/2016

Report changes in teacher and administrator staffing.

Page 1

Instructions for completing the Teacher and Administrator Attrition Tables

The following tables reflect formatting in the online portal required for Regents authorized charter schools. Schools should provide, for teachers and administrators only, the full time equivalent (FTE) of staff on June 30, 2015; the FTE for added staff from July 1, 2015 through June 30, 2016; and the FTE for any departed staff from July 1, 2015 through June 30, 2016 using the two tables provided.

2015-16 Teacher Attrition Table

	FTE Teachers on June 30, 2015	FTE Teachers Departed 7/1/15 - 6/30/16	FTE Teachers Filling Vacant Positions 7/1/15 - 6/30/16	FTE Teachers Added in New Positions 7/1/15-6/30/16	FTE of Teachers on June 30, 2016
	22.5	7.5	7	1	23

2015-16 Administrator Position Attrition Table

	FTE Administrative Positions on June 30, 2015	FTE Administrators Departed 7/1/15 - 6/30/16	FTE Administrators Filling Vacant Positions 7/1/15 - 6/30/16	FTE Administrators Added in New Positions 7/1/15-6/30/16	FTE Administrative Positions on June 30, 2016
	6	0	0	0	6

Thank you



Entry 13 Uncertified Teachers

Last updated: 08/01/2016

Page 1

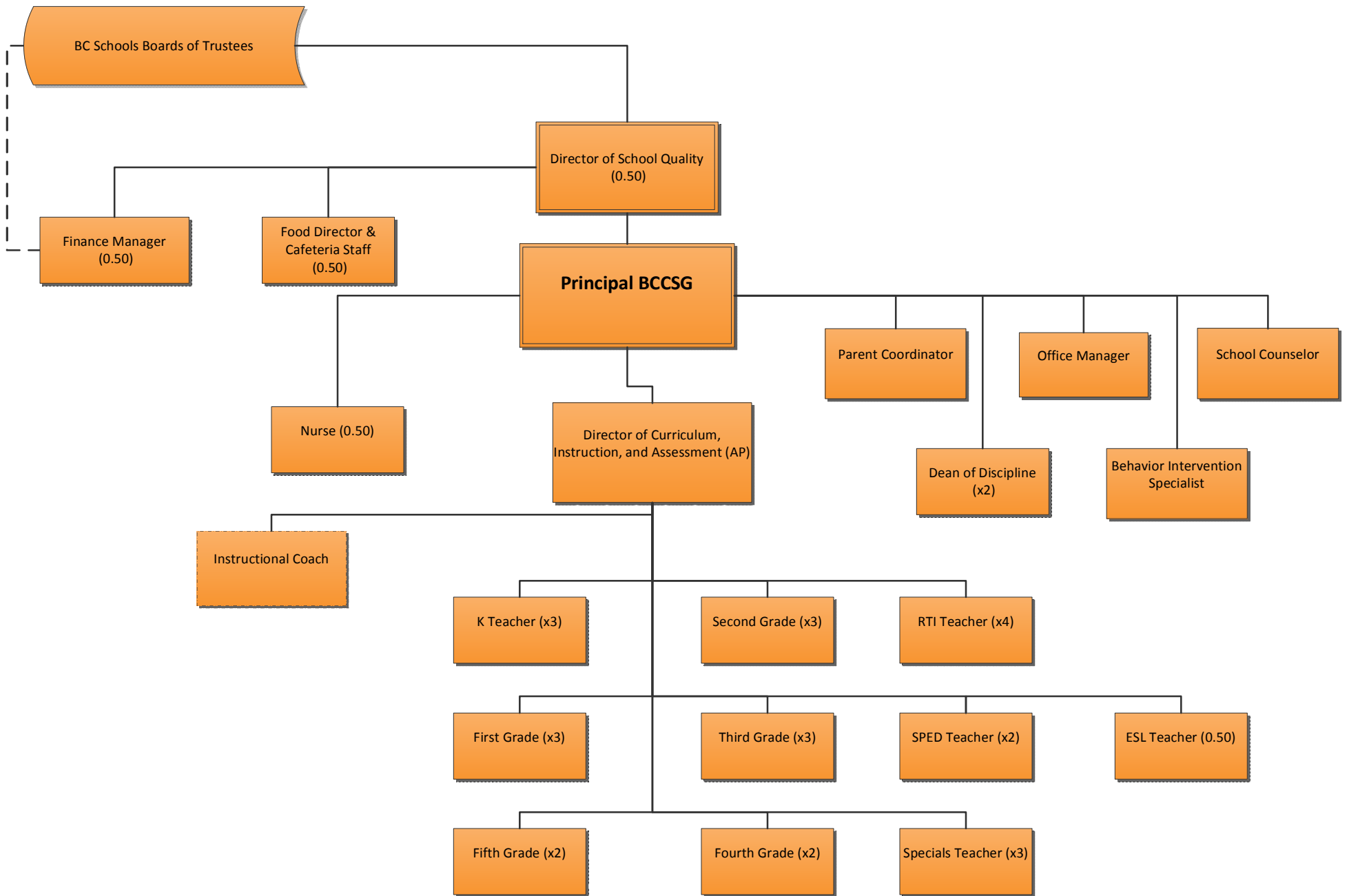
The table below is reflective of the information collected through the online portal for compliance with New York State Education Law 2854(3)(a-1) for teaching staff qualifications. Enter the relevant full time equivalent (FTE) count of teachers in each column. For example, a school with 20 full time teachers and 5 half time teachers would have an FTE count of 22.5. If more than one column applies to a particular teacher, please select one column for the FTE count.

Staff Qualifications (June 30, 2016)

Note: Columns should sum to the FTE count of Teachers on June 30, 2016, and each teacher should be in only one column.

1. Total FTE Count of Uncertified Teachers (6-30-16)	4
2. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (6-30-16)	3
3. FTE count of uncertified teachers who are tenured or tenure track college faculty (6-30-16)	0
4. FTE count of uncertified teachers with two years of Teach for America experience (6-30-16)	0
5. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (6-30-16)	0
6. FTE count of uncertified teachers who do not fit into any of the prior four categories (6-30-16)	1

Thank you.



Brighter Choice Charter School for Girls 2016-2017 School Calendar

<div>18 New Staff Reports half-days</div> <div>22 – 30 All staff returns PD</div> <div>29-30 Kindergarten Camp</div>	<div>August 2016</div> <table><tr><th>S</th><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>S</th></tr><tr><td></td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td></tr><tr><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td></tr><tr><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td></tr><tr><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td></tr><tr><td>28</td><td>29</td><td>30</td><td>31</td><td></td><td></td><td></td></tr></table>	S	M	T	W	Th	F	S		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31				<div>1 First Day of School; Beginning of Trimester 1</div> <div>5 No School – Labor Day</div> <div>19 After School Program Begins</div>						
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