SUNY Charter Schools Institute
The State University of New York

2024 TRANSMITTAL AND SUMMARY FORM

Please refer to the 2024 SUNY Request for Proposals document available at https://www.newyorkcharters.org/resource-center/applicants/ when completing this form. Contact charter.newapp@suny.edu with any questions.

Proposed School Information (note: if proposing multiple schools, a separate Transmittal is required for each one)			
Proposed Charter School Name: (Must include words "Charter" and "School"	El Barrio Charter School for International Cultures and the Arts		
Education Corporation Name (if different than proposed charter school name):	El Barrio Charter School for International Cultures and the Arts		
		Ed. Corp Status:	New Ed Corp
Proposed Opening Date (Month/Year):	September 202	School District of Location (or NYC CSD):	NYC CSD 4

Proposed Grades to be Served and Enrollment		
Charter Year	**Grades**	**Enrollment**
Year 1	K-1	150
Year 2	K-2	225
Year 3	K-3	300
Year 4	K-4	375
Year 5	K-5	450

Proposed Affiliations (if applicable)	
Charter Management Organization ("CMO"):	
CMO Contact Info (Name, Phone):	
Partner Organization:	
Partner Contact Info (Name, Phone):	
NOTE: A CMO provides a majority of educational management services at a school, a partner organization is a non-profit entity that provides space or support to the school but is does not provide a majority of educational management services.	

Lead Applicant(s) Contact Information						
Lead Applicant Name:	Evelyn Hey					
Applicant is a (check all that apply):	☑ Parent	☑ Teacher	☑ School Administrator	☐ District Resident	☐ SUNY Ed Corp/Charter School	
Organization Name (if applicable):	South Bronx Charter School for International Cultures and the Arts					
Applicant Mailing Address:						
Phone Number (direct line):		Secondary Phone Number:		Email Address:		

Secondary Applicant Name (if applicable):					
Applicant is a (check all that apply):	☐ Parent	☐ Teacher	☐ School Administrator	☐ District Resident	☐ SUNY Ed Corp/Charter School
Organization Name (if applicable):	[redacted]				
Applicant Mailing Address:					
Phone Number (direct line):	[redacted]	Secondary Phone Number:	[redacted]	Email Address:	[redacted]

Media/ Public Contact Information (Note: this information will be publicly posted on the Institute's website)					
Name:	Evelyn Hey	Phone #:	347-374-0751	Email:	ehey@sbcsica.org

Program Design

Provide the proposed school's mission statement in the space below. **(Maximum 200 words.)**

As a reflection of the community's prestige, El Barrio Charter School for International Cultures and the Arts is a model of excellence, providing students with a constructivist and child centered curriculum. Students receive a well-rounded, dual language, education, enriched by an international perspective, that uses the arts to promote excellence in all areas: cognitive, social, emotional, and moral. Our learning standards are aligned to State standards and personalized to ensure that the unique mission of our school is taught in every classroom, at every grade level. Our community, our parents, and our staff are encouraged to participate in our school's governance, to ensure that every decision made will factor in the account of everyone impacted by operational decisions.

Provide the proposed school's key design elements. Provide a brief **(up to 50 words)** description of each key design element.

Key Design Element 1 - Measuring Outcomes Against Goals - The Board of Trustees is the final authority for policies and operational decisions. Its primary responsibility is to self-reflect and examine practices, based on outcomes against goals. To this end, the board, and specifically the board's subcommittees, monitors the effectiveness of the school's educational, operational, and financial operation.

Key Design Element 2 - Horizontal and Vertical Teaching Practices - Horizontal teams meet by grade level to discuss: curriculum pacing; data; interdisciplinary unit/project planning; dual language approach; and student developmental and social growth. Vertical teams meet within content areas to discuss: scope and sequence; standards alignment; skill development and student achievement; English and Spanish content alignment, and interdisciplinary units/projects.

Key Design Element 3 - Remediation and Acceleration - Students needing greater assistance with content have the opportunity for additional focused time within the school day, after school, and through our Summer Academy. To provide these services, we employ several Title I teachers who design and implement the Title I program and provide remediation for students needing extra help.

Key Design Element 4 - Educating Students with Disabilities - We will ensure that there are clear procedures for identifying special populations and meeting their needs. All students receive academic assistance through a tiered system of interventions. A struggling student receives Tier 1 interventions in the general education classroom that will include differentiated instruction, flexible grouping, and classroom accommodations.

Key Design Element 5 - Interim Assessment - The school will iReady assessments and unit tests to provide intra-year diagnostics. These assessments measure grade level performance and will be good predictors of how well students are doing against standards measured on state exams. This practice will allow for real-time adjustment to address the needs of individual students.

Key Design Element 6 - Improved Classroom Instruction - The school will have a comprehensive assessment system that provides feedback on an on-going basis throughout the year. Teachers will develop a common understanding of expectations for student work and means of assessment. Specific assessment rubrics will be developed and used to provide a common framework of evaluation.

Provide a brief overview of the proposed school's academic program in the space below. The description should address any specific philosophical, instructional, curricular, or other approaches the school intends to implement and the rationale for this selection. **(Maximum 500 words.)**

El Barrio Charter School for International Cultures and the Arts is committed to the success of every child. Our constructivist and rigorous curriculum will motivate and actively engage our students in their learning. Our emphasis on standards-based and research-proven curriculum, international cultures, the arts, and mastering a second language will produce critical thinkers and problem solvers. We will provide students with the skills and knowledge necessary to undertake the most difficult social problems facing their community and making positive changes.

The school's dual language program integrates native English and native Spanish speakers to provide instruction to both groups of students in both languages. Class studies are central to the dual language program. With an emphasis on social studies and science, they provide a range of experiences and sources of knowledge that foster curiosity while building an understanding of people and their environment. Connections between the historical and our students' background, including culture, are emphasized. Learning goes beyond the classroom experience and is enriched through relevant site and museum visits, historic document reviews, and interactions with local historic figures. These experiences all draw on and develop students' skills as readers, writers, listeners, and speakers. The goal is to produce students who are bilingual and biliterate in English and Spanish, and exhibit cross-cultural awareness.

Curriculum at SBCSICA incorporates a constructivist model of education based on New York's Next Generation Standards. Our approach emphasizes inquiry-based teaching strategies that are rigorous and include higher order thinking and reflect the importance of educating the whole child inclusive of their emotional, social, physical and intellectual needs. The benefit of this approach includes: developing critical thinking and problem solving skills; fostering deep and thoughtful discussions; expanding individual perspectives; empowering meta-cognitive thinking; and connecting to real-world application. Our curriculum is designed to foster curiosity and initiative, creativity and problem solving in a collaborative setting where children can explore ideas and materials that are interesting and connect to their world. These features will also help children develop the knowledge, respect, and understanding of diverse cultures and maximize their opportunities for success in school and beyond.

Our school is also driven by an absolute commitment to the creative arts. Our creative arts department is an integral part of our students' curriculum. We believe that the arts are essential for human development and academic success and for enriching our culture as a whole. That said, our students will receive a high quality, visual and performing arts education that aligns with our academic programming through events, performances, programs, and exhibitions that are designed to nurture the creative learning spirit of our students. Our exciting arts programming will reflect our school's international perspective, through diverse programing and a historic prospective. By collaborating and partnering with teachers and New York cultural organizations and artists, we strive to connect our students to arts enrichment.

Proposed Board Members

Provide a list of all proposed board members below. The Institute understands that applicants may add trustees to the education corporation's board in the future but expects applicants to have at least five board members at the time of application submission and identify a Chair, Vice-Chair, Secretary, and Treasurer. All proposed board members must undergo background checks and be present at an interview to constitute a functioning board in order for the Institute to recommend the charter for approval.

For each proposed trustee please provide a brief biographical statement **(maximum of 200 words each)** that includes each proposed trustee's:

- Name;
- Proposed charter school board title, if applicable (e.g., Chair, Vice-Chair);
- Current job title/position and company/organization;
- Past job title(s)/position(s) and company/organization (if applicable);
- Educational background including degree(s) earned and institution(s); and,
- Any relevant experience including boards, volunteering, community organizations, etc.

Lead Applicant Evelyn Hey has over 40 years of experience in education. Currently, Ms. Hey serves as the Executive Director of the South Bronx Charter School for International Cultures and the Arts ("SBCSICA"), a dual language school with an emphasis on arts-based education. From 2005-2020, she served as the school's founding principal where she oversaw the school's start up period, the school's expansion to serving middle school and high school grades, and capital funding initiatives, resulting in the construction of a new facility. Prior to her work at SBCSICA, Ms. Hey served as a Principal, Principal-In-Charge, Assistant Principal, and Teacher in multiple schools within the New York City Department of Education. She currently serves on the board of Lincoln Hospital. Ms. Hey received her B.A. in education from Good Counsel College and her M.S. in Administration and Supervision from Bank Street College.

Board member Dolores Esposito currently serves as a Leadership Consultant for the Educational Leadership Institute (ELI). She is the former Executive Superintendent of Leadership in the NYC Department of Education with 25 years of leadership experience in Pre-K-12. Ms. Esposito is skilled in leadership development, systems thinking, school improvement and executive coaching, with certifications as an Emotional Intelligence Meta- Coach, through Daniel Goleman Emotional Intelligence and Star Factor Coaching. Additionally, she has been trained in the International Coaching Federation (ICF) content and practices. Ms. Esposito has previously served as a member of the NYS Council of School Superintendents in the House of Delegates and Commissioner's Advisory Council and also had the privilege of being a speaker at the United Nations Women for Peace Organization. Ms. Esposito holds a bachelor's degree in economics and Masters' degrees from Fordham University and Bank Street College. She also has certifications in the areas of ESL and mathematics. Additionally, Ms. Esposito holds specialized certifications from Harvard University's Principal and Superintendent Leadership Institutes and The Yale Center for Emotional Intelligence.

Board member Rolinda Ramos has served as Director of Operations and Programs at El Barrio's Artspace PS 109 since 2014. As Director of Operations and Programs, she orchestrates the day-to-day operations, collaborating with resident artists, community members, and cultural partners to bring artistic visions to life. This work includes active involvement in facilitating storytelling through theater and visual art. Her creative spirit extends to producing theatrical performances and curating exhibits, as well as organizing cultural events accessible to undeserved communities. Prior to her role at El Barrio's Artspace, Ms. Ramos made a lasting impact during a ten-year tenure at the YWCA of Brooklyn. Serving as Housing Director, she championed the cause of 214 single women, including those with histories of homelessness, incarceration, mental illness, and addiction. Subsequently, during a five-year tenure at the Violence Intervention Program, she was recognized for spearheading an initiative to implement trauma-informed services agency-wide, demonstrating her commitment to holistic care for survivors of domestic violence. In addition to her arts advocacy, Ms. Ramos brings a wealth of skills in mediation and conflict resolution, holding certifications in both areas. Her expertise as a certified paralegal further enhances her ability to navigate complex situations with finesse and diplomacy.

Board Member Angie Gonzalez is a skilled bilingual project and program manager with nearly thirteen years of experience managing department projects to multi-state programs within SEIU Local 32BJ where she distinguished herself in the capacities of Program Manager, Field Representative, Benefit Counseling Case Manager, Member Services Associate and Research Assistant. Ms. Gonzalez also has extensive experience designing and facilitating trainings and workshops. She currently services as the board chair of the South Bronx Charter School of International Cultures and the Arts, and has previously volunteered with LiUNA Local 78, the Neighborhood Women's Collective, and the Neighborhood Association of Intercultural Affairs. Ms. Gonzalez received a B.A. in psychology and a M.S. in Nonprofit Management from Hunter College.

Proposed Board Chair Ululy Rafael Martinez has over 18 years of experience as an attorney, with a specific focus in compliance and non-profit matters. He currently operates his own practice and, since 2014, has served as Vice Chair/Consultant of the National Puerto Rican Day Parade. Mr. Martinez previously worked as the Director: Government and Public Affairs at Cablevision/Altice USA, as a Deputy Chief of Staff in the New York City Council, Chief of Staff of the Bronx Democratic County Committee, and as Chief of Staff/General Counsel to a New York City Councilmember. He

Lead Applicant Signature	
Signature:	[redacted]

By signing this Proposal Transmittal Form, the Lead Applicant certifies that the information contained in this proposal to establish a charter school pursuant to the New York Charter Schools Act with the State University of New York Board of Trustees is true and accurate to the best of his or her knowledge.

NOTE: The Institute only accepts valid digital signatures or physically signed scanned copies. Please do NOT submit typed signatures. Please contact the Institute directly if you have questions

GENERAL INSTRUCTIONS FOR COMPLE

Only applicants with currently operating pub

1- General Information

All information on the Enrollment and Retention tabs should a reflect BEDS day information. Please refer to footnotes for ad this form to charter.accountability@suny.edu. Complete the fo form with data for each school in the education corporation (o

2- Enrollment

All enrollment data should reflect BEDS day information.

All students who received mandated services at some point of ("SWD") count even if they no longer receive services.

Any student identified as an English language learner ("ELL") a regardless of their current English language proficiency status.

3- Retention

All retention data should reflect students enrolled in school on

4- Discipline

Distinguish the total number of suspensions (occurrences) fror students).

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ETING THE STATISTICAL OVERVIEW FORM

olic or private schools should complete this form.

lign to data available in the state's Level 2 Reporting Portal. All data should
ditional clarifying information. Send any questions about how to complete
rm for the academic years 2020-21, 2021-22, and 2022-23. Complete the
r network) for replicated schools.

enrollment in the school should be included in the Students with Disabilities

t any point of enrollment in the school should be included in the ELL count

previous BEDS day who remained in the school the following BEDS day.

n the total number of students that were suspended at least once (unique

Bedscode	Network/Ed Corp	School Name
111111111111	South Bronx Chareter School for Internationa	South Bronx Chareter School for Internationa
111111111111	South Bronx Chareter School for Internationa	South Bronx Chareter School for Internationa
111111111111	South Bronx Chareter School for Internationa	South Bronx Chareter School for Internationa
222222222222	Education Corporation or Network Name	Example School 2
222222222222	Education Corporation or Network Name	Example School 2
222222222222	Education Corporation or Network Name	Example School 2

Notes:

[1]All enrollment data should reflect *BEDS day information.*

[2]All SWD numbers should include students who received mandated services at some point of enrollment in

[3]All ELL numbers should include current students receiving ELL services and any student ever identified as a

School Year	Total Enrollment[1]	Number of Students with Disabilities[2]	Number of English language learners[3]	Number of Economically Disadvantaged Students
2020-21	472	26	168	424
2021-22	414	46	159	391
2022-23	458	65	177	439
2020-21				
2021-22				
2022-23				

the school even if that student is no longer receiving services.
ı ELL at the school.

Bedscode	Network/Ed Corp	School Name
111111111111	Education Corporation or Network Name	Example School 1
111111111111	Education Corporation or Network Name	Example School 1
111111111111	Education Corporation or Network Name	Example School 1
222222222222	Education Corporation or Network Name	Example School 2
222222222222	Education Corporation or Network Name	Example School 2
222222222222	Education Corporation or Network Name	Example School 2

Notes:
All retention data should reflect students enrolled in school on previous BEDS day who remained in the school
[1]An eligible student is one who has not completed the school's terminal grade, aged out of the program or be
[2]All students who received mandated services at some point of enrollment in the school should be included i
[3]All ELL numbers should include current students receiving ELL services and any student ever identified as an

School Year	Total Number of Students Eligible to Return from Previous Year[1]	Total Number of Eligible Students Who Returned from Previous Year	Number of Students with Disabilities Eligible to Return from Previous Year[2]	Number of Students with Disabilities Who Returned from Previous Year
2020-21	472	458	26	24
2021-22	414	298	46	33
2022-23	458	373	65	43
2020-21				
2021-22				
2022-23				

the following BEDS day.
en expelled.
n this count even if no longer receiving services.
ELL while at the school.

Number of English language learners Eligible to Return from Previous Year[3]	Number of English language learners Who Returned from Previous Year	Number of Economically Disadvantaged Students Eligible to Return from Previous Year	Number of Economically Disadvantaged Students Who Returned from Previous Year
168	168	424	424
159	143	391	298
177	97	439	358

Bedscode	Network/Ed Corp	School Name	School Year	Number of In-School Suspensions (Occurrences)	Number of In-School Suspensions (unique students)	Number of Out of School Suspensions (Occurrences)	Number of Out of School Suspensions (unique students)	Number of Expulsions
111111111111	South Bronx Charter School for International	South Bronx Charter School for Internationa	2020-21	0	0	0	0	0
111111111111	South Bronx Charter School for International	South Bronx Charter School for Internationa	2021-22	1	1	6	4	0
111111111111	South Bronx Charter School for International	South Bronx Charter School for Internationa	2022-23	3	3	3	2	0
222222222222	Education Corporation or Network Name	Example School 2	2020-21					
222222222222	Education Corporation or Network Name	Example School 2	2021-22					
222222222222	Education Corporation or Network Name	Example School 2	2022-23					

1. Community Need and Proposed School Impact

a. Community Description and Need

Provide a narrative analysis of the community and target population for the school including:

- *Describe the applicant's rationale for selecting the community;*
- *Describe founding team members' connections and ties to the proposed community of location;*
- *Provide evidence demonstrating that the proposed school would provide an educational program aligning with the goals and needs of the community. (In other words, explain why this school and why this place?);*
- *A description of the community from which the proposed school intends to draw students. Applicants should consider the "community" as those areas from which the school intends to recruit a majority of its students, which may or may not be the school district (or in New York City, the CSD) of location alone;*
- *A description of community demographics, including the demographic statistics of the student populations (e.g. race/ethnicity, poverty, students with disabilities and English language learners ("ELLs"), as well as an analysis of demographic trends. Applicants may find some of this information at NYSED's Data Site, and may include other current, reliable sources;*
- *Performance of local schools in meeting the community's needs, including discussion of the strengths and weaknesses of the public and nonpublic school options in the intended community of location;*
- *How the proposed school would provide a needed alternative for the community, including discussion of any existing charter schools in the area and how the proposed school's program is different and would provide greater educational benefit to students who would attend the proposed school; and,*

Rational for Selecting El Barrio

Since the late 1800's, East Harlem has been a multi-ethnic enclave of Manhattan, opening its doors and welcoming immigrants of all nationalities. In an effort to represent the prestige of the East Harlem community, and to offer a different educational alternative to its families, El Barrio Charter School for International Cultures and the Arts proposes a public, non-sectarian, and non-profit educational setting whose model of excellence will provide students with a constructivist and child-centered curriculum. We are a flexible, innovative academic entity with the ability to respond effectively to the needs of students. Our intellectually challenging and standards-based curriculum will be enriched by an international perspective, the arts, and a dual language program. Our academic diversity will allow us to develop various strategies to meet the academic needs of students and help them reach their greatest potential. Our educational focus on international cultures, the arts, and a dual language curriculum will benefit CSD4's racially and ethnically diverse student population and various socioeconomic backgrounds.

East Harlem has traditionally been a Latino neighborhood and many of the most recently arrived residents come from numerous Central and South American countries, including, Mexico, El Salvador, the Dominican Republic, and Venezuela. For decades El Barrio has been synonymous with Latino culture. It is known to be the center of Latino artistic expression, with numerous annual festivals celebrating music, visual arts, and cuisine. It is also home to the museum El Museo de Barrio, which provides outreach programs for all neighborhood students, and unique projects such as La Casa de Herencia whose mission is to preserve, promote, and advance Puerto Rico's national heritage in the diaspora for the public benefit.

As of 2021, over 44% of East Harlem residents were people of Hispanic decent, making it the largest ethnic group in the community.[1] Approximately 45% of East Harlem residents speak a language other than English.[2] Of that population, Spanish is the language spoken by nearly 79% of non-English speakers.[3] Based on these statistics, we believe that District 4's El Barrio community is ideal for the establishment of our dual language school. With a limited number of bilingual preschools located in the area, El Barrio Charter School for International Cultures and the Arts will be ideal for native Spanish speakers by helping students develop their native language skills, while simultaneously developing their ability to speak English. Conversely, native English speakers will benefit from our school's dual language approach by learning a second language at a young age, which numerous studies show, is the ideal time to do so.[4] Based on our experience operating the South Bronx Charter School for International Cultures and the Arts, a dual language school serving a similar student population, we have the experience and ability to teach students in their native language and transfer those skills into a new language. Additionally, with the South Bronx Charter School for International Cultures and the Arts in close proximity to the proposed school, we anticipate being able to partner and collaborate through training and intervisitation, this will include professional development sessions, mentorships between new and experienced teachers, and resource sharing.

Founding Team Members' Connections and Ties to El Barrio

Members of El Barrio Charter School's Founding Team Member and Board of Trustees have strong ties to the East Harlem community. Rolinda Ramos is the Director of Operations & Programming for El Barrio's Artspace PS109. Artspace is a source of artistic and cultural pride in East Harlem. The Artspace is a nonprofit real estate organization specializing in creating, owning, and operating affordable spaces for artists, creators, and creative entrepreneurs. These spaces include workforce housing, live/work apartments for artists and their families, working artist studios, arts centers, space for arts-friendly businesses, and other local community projects.

Founding Team Member and Board Chair Ululy Martinez has represented Positive Workforces, a workforce development and job placement nonprofit in East Harlem called, as an attorney and compliance officer. Ululy helped Positive Workforce secure their IACET accreditation for their education and training program, which empowers people in East Harlem

[1] https://datausa.io/profile/geo/east-harlem-puma-ny#:~:text=Race%20and%20Ethnicity&text=54.3k%20people-,In%202021%2C%20there%20were%201.32%20times%20more%20Black%20or%20African,third%20most%20common%20ethnic%20groups.
[2] https://data.census.gov/table/ACSST5Y2021.S1601?q=languages%20spoken%2010035%202021
[3] https://data.census.gov/table/ACSST5Y2021.S1601?q=languages%20spoken%2010035%202021
[4] *See, e.g., https://www2.ed.gov/documents/early-learning/talk-read-sing/bilingual-en.pdf*

with free training and job placement in the construction industry. Further, Ululy has supported Community Board 11 by helping them establish a Local Investment Fund nonprofit in East Harlem and was responsible for brokering a deal between La Marketa and Altice USA to produce and air free Public Service Announcements for the East Harlem cultural venue. For the past several years, Ululy has also organized an annual Domino Tournament in East Harlem for residents of El Barrio and beyond.

In June 2023, SBCSICA held its first annual gala at El Museo de Barrio to highlight and celebrate our student artists and musicians and honor the shared cultures and traditions of El Barrio and the South Bronx. Several future planning team members and trustees were in attendance and shared in this memorable event, which demonstrated not only our strong connection to the museum and its organizers, but also the East Harlem community. Many community residents purchased tickets and supported the event by enhancing our connections to the local artists who were instrumental in making the concert a success. One such individual is Maria Barreto, entrepreneur, producer & promoter who offered her guidance during the event and pledged her support to our school. Our friends from El Barrio Artspace, with a network that provides and facilitates storytelling through theater and visual art performances, were also part of the audience. Our concert at El Museo del Barrio took place in the only museum that truly focuses on Latin American, Caribbean art, and the East Harlem community and reflects who we are, culturally, artistically, and socially, and the environment in which we are committed to fostering our students.

This network of individuals and organizations throughout East Harlem is what inspired the education and mentorship collaboration that will become El Barrio Charter School for International Cultures and the Arts.

Alignment with Goals and Needs of the Community

SBCSICA opened in 2005 in the South Bronx, at the time, the poorest congressional district in the country, and an underserved community in search of better educational opportunities for its children, many of whom were at-risk. Our school served as a refuge for families seeking a safe learning environment with outstanding teachers. We have and continue to provide learning experiences that motivate and actively engage students, while raising achievement and preserving the culture, language, and traditions of the community. Our education program provides students with a unique and empowering learning environment, which supports students' intellect and fosters a culture that celebrates daily successes and prepares them for a successful future. Our school has high expectations for every student and challenges each to surpass the State Learning standards.

Our research and antidotal conversations with East Harlem residents indicate that the El Barrio community face challenges similar to the South Bronx: a large number of low-income people of color, scarce economic opportunities, and an increasing influx of immigrants who lack resources. Based on these factors, we believe that El Barrio families could benefit from the creation of a dual language school, with a proven track record of success educating a large economically disadvantaged and English language learner population. Currently, there are very few dual language schools existing in El Barrio, and the existing dual language schools do not have the level of success that SBCSICA has had for nearly 20 years.

Proposed School's Targeted Community

El Barrio Charter School for International Cultures and the Arts' target community is economically disadvantaged families of Community School District 4. Based on our dual-language education model, we will welcome families who speak a language other than English at home, specifically Spanish. If our school is approved, we do not foresee a problem meeting SUNY's enrollment target for economically disadvantaged or English language learner students. However, to ensure that the school enrolls a large number of English language learners, we will have a lottery preference for English language learners. Additionally, we will have a lottery preference for students with disabilities to ensure that we meet our enrollment target for that group of students.

Community Demographics

As noted throughout this response, East Harlem is home to a significant Latino population. According to a report by New York University's Furman Center, as of 2021, 43% of East Harlem residents are Hispanic and 29.5% are Black.[5] Over three-quarters of East Harlem residents who speak a language other than English, speak Spanish.[6] According to the Furman Center's report, 63.6% of East Harlem residents earn less than $60,000, 33.1% earn less than $20,000.

While the overall demographics of East Harlem show that Blacks and Latinos make up approximately 72.5% of the community population, Black and Latino students made up 81% of the overall population in Community School District 4. While Community School District 4 serves a lower overall percentage of English language learners and economically disadvantaged students compared to Community School District 7, our research leads us to believe that the sections of CSD 4 that we intend to most heavily recruit from will have a concentrated population English language learners and economically disadvantaged students, as well as a higher percentage of Black and Latino families. Thus, if our application is approved, we will be serving a student population substantially similar to that of SBCSICA.

2022-23 Student Demographics				
	SBCSICA	**NYCCSD 4[7]**	**NYC CSD7[8]**	**All NYC Schools[9]**
English Language Learners	38%	12%	17%	15%
Economically Disadvantaged Students	94%	83%	94%	75%
Homeless Students	13%	12%	15%	8%
Latino	87%	58%	69%	42%
Black	11%	23%	27%	20%

[5] https://furmancenter.org/neighborhoods/view/east-harlem
[6] https://data.census.gov/table/ACSST5Y2021.S1601?q=languages%20spoken%2010035%202021
[7] https://data.nysed.gov/enrollment.php?year=2022&instid=800000047245
[8] https://data.nysed.gov/enrollment.php?year=2022&instid=800000046647
[9] https://data.nysed.gov/enrollment.php?year=2022&instid=7889678368

The curriculum and instructional design presented herein is a replica of the model that has been used at the South Bronx Charter School for International Cultures and the Arts for nearly 20 years. During that time, the school has had a significantly higher percentage of students achieving proficiency on the New York State English language arts and mathematics assessment exams. In fact, SBCSICA's results on the state exams are competitive with the averages for the entire City, despite the fact that, our school serves a higher percentage of English language learners and economically disadvantaged students than the City average.

Local School Performance

Percentage of Students Performing At Proficiency on the 2022-23 ELA Assessment Exam					
	CSD 4	**CSD 4 ELL Students**	**CSD 4 Economically Disadvantaged Students**	**SBCSICA All Students**	**SBCSICA ELL Students**
3rd Grade	45%	23%	39%	81%	82%
4th Grade	48%	15%	40%	95%	93%
5th Grade	44%	23%	38%	72%	64%

Compared to all CSD 4 schools enrolling students at the grades our proposed school intends to serve, SBCSICA had a significantly higher percentage of general education and English language learner students achieving proficiency on the New York State English language arts assessment exam compared to the district average. Because over 94% of our student population is economically disadvantaged, a separate column is not listed above because the percentage of SBCSICA economically disadvantaged students achieving proficiency on the exam is nearly identical to the school average at each grade level.

Percentage of Students Performing At Proficiency on the 2022-23 Math Assessment Exam					
	CSD 4	**CSD 4 ELL Students**	**CSD 4 Economically Disadvantaged Students**	**SBCSICA All Students**	**SBCSICA ELL Students**
3rd Grade	43%	20%	37%	90%	88%
4th Grade	36%	7%	28%	98%	100%
5th Grade	37%	16%	30%	58%	80%

Similarly, compared to all CSD 4 schools enrolling students at the grades our proposed school intends to serve, SBCSICA had a significantly higher percentage of general education and

English language learner students achieving proficiency on the New York State mathematics assessment exam compared to the district four average. Again, because over 94% of our student population is economically disadvantaged, a separate column is not listed above because the percentage of SBCSICA economically disadvantaged students achieving proficiency on the exam is nearly identical to the school average at each grade level.

Percentage of Students Achieving Proficiency on the 2022-23 New York State English Language Arts Exam at Community School District 4 Schools that Offer a Bilingual and/or Dual Language Compared to SBCSICA							
	PS 57 James Weldon Johnson	**PS72 Lexington Academy**	**PS 96 Joseph C. Lanzetta**	**PS 155 William Paca**	**PS182 The Bilingual Bicultural School**	**PS206 Jose Celso Barbosa Middle School**	**SBCSICA**
3rd Grade	39%	10%	11%	26%	44%	35%	81%
4th Grade	35%	22%	16%	29%	45%	38%	95%
5th Grade	34%	40%	19%	32%	47%	24%	72%

As shown in the chart above, the CSD 4 schools offering a bi-lingual and/or dual language educational made have a significantly lower percentage of students achieving proficiency on the 2022-23 State English language arts exam compared to SBCSICA, when analyzing grades the proposed charter school intends to serve in its initial charter term. In fact, the CSD 4 school that had the closest percentage of students achieving proficiency on the exam compared to SBCSICA, PS182 The Bilingual Bicultural school, was still over 25 percentage points below SBCSICA at the closest grade level, 5th grade, while there was a 50-percentage point gap when comparing fourth grade results. Thus, the evidence is clear that when comparing dual language programs results on the state ELA exam, SBCSICA's model is superior to those models currently being employed in CSD 4.

Percentage of Students Achieving Proficiency on the 2022-23 New York State English Language Arts Exam at Community School District 4 Schools that Offer a Bilingual and/or Dual Language Compared to SBCSICA							
	PS 57 James Weldon Johnson	**PS72 Lexington Academy**	**PS 96 Joseph C. Lanzetta**	**PS 155 William Paca**	**PS182 The Bilingual Bicultural School**	**PS206 Jose Celso Barbosa Middle School**	**SBCSICA**
3rd Grade	31%	14%	18%	15%	45%	28%	90%
4th Grade	17%	2%	23%	12%	24%	23%	98%

5th Grade	36%	44%	10%	15%	39%	17%	58%

The results on the 2022-23 state mathematics exam amongst bi-lingual and/or dual language schools compared to SBCSICA are even more stark than those on the ELA exam. Again, the CSD 4 bi-lingual and/or dual language school that came closest to having the percentage of students achieving proficiency was PS182 The Bilingual Bicultural school, but the gap was even greater here. While the closest grade again was fifth grade, the gap was still 19 percentage points. While in 3rd grade, the gap was 45 percentage points and in 4th grade, the gap was 74 percentage points. Again, it appears that the dual language program that El Barrio Charter School for International Cultures and the Arts, as a SBCSICA replica school, would have a significantly higher percentage of students achieving proficiency on the State mathematics exam compared to CSD 4 bi-lingual and/or dual language schools.

Percentage of Students Achieving Proficiency on the 2022-23 New York State English Language Arts Exam at Community School District 4 Charter Schools Compared to SBCSICA

	Success Academy 2	**Harlem Village Academy**	**East Harlem Scholars Academies**	**Dream Charter School**	**SBCSICA**
3rd Grade	67%	65%	35%	51%	81%
4th Grade	81%	71%	43%	56%	95%
5th Grade	-	60%	60%	47%	72%

SBCSICA also had a higher percentage of students achieving proficiency on the 2022-23 English language arts exam compared to the existing charter schools in CSD 4, none of which have a dual language curriculum. The school that came closest to SBCSICA's results on the ELA exam was the Success Academy 2, but still, there was a 14 percentage point difference at both the 3rd and 4th grade in favor of SBCSICA.

Percentage of Students Achieving Proficiency on the 2022-23 New York State Math Exam at Community School District 4 Charter Schools Compared to SBCSICA

	Success Academy 2	**Harlem Village Academy**	**East Harlem Scholars Academies**	**Dream Charter School**	**SBCSICA**
3rd Grade	94%	74%	37%	64%	90%
4th Grade	100%	69%	52%	59%	98%

5th Grade	-	76%	33%	60%	58%

The percentage of SBCSICA students in 3rd-5th grade, the grades our proposed school would serve in the first charter term, would rank the school amongst the top charter school performers in CSD 4. Thus, this data indicates that, if El Barrio Charter School for International Cultures and the Arts is approved to open, the school will be a net positive the families of CSD 4, seeking a quality, dual language education.

Providing an Alternative for the Community

As shown through the data above, if El Barrio Charter School for International Cultures and the Arts could replicate the success of SBCSICA on the state ELA and math exams, it would be amongst the highest performing schools in Community School District 4. Significantly, SBCSICA had a notable higher percentage of students achieving proficiency on the State English language arts and mathematics exam compared to the existing bi-lingual and/or dual language schools in CSD 4. These results demonstrate the need for an alternative to the existing dual language programs in CSD 4, one with a proven record of success, like SBCSICA.

Additionally, El Barrio Charter School for International Cultures and the Arts' arts program is a stand-alone program, taught by teachers who are employed by the school and classes that take place during regular school hours. Recently, schools across New York City have moved to a model of no longer employing their own arts teachers, instead, relying upon outside organizations to provide students with arts education. For a plethora of reasons, we believe this is an ineffective method of providing arts education. Most notably, it does not provide students the opportunity to build meaningful relationships with their arts teachers, due to the fact that they are only at the school for a limited time, and, also, that there is a high turnover rate among the arts teachers the service providers send to the school.

Further, many schools only offer the programs before or after school, meaning students who are unable to be at the school beyond the normal operational hours do not receive an arts education. El Barrio Charter School for International Cultures and the Arts will ensure that all students receive a daily, dedicated time for arts education. We may offer before- or after-school arts classes, but these will be a supplement to the regularly scheduled classes for students interested in receiving additional arts education.

b. Programmatic Impact

The Act requires applicants to provide an assessment of the projected programmatic impact the proposed charter school would have on existing public and nonpublic schools in the same geographic area as the proposed school location. Responses should include:

- A table listing the existing educational options and grades served available to the target population including all district, charter, and private schools in the geographic area, including whether these schools have open enrollment options for students and if so at which grade levels;

- Information demonstrating a thorough analysis of existing educational options for the community and target population that considers ongoing demographic changes and trends and attempts to project their impact on enrollment at nearby public and nonpublic schools;
- Analysis of how the proposed school's enrollment plan would impact the academic programs, enrollment, and overall viability of the public and non-public schools; and,
- If proposing to replicate and add a school to an existing education corporation, also discuss the programmatic impact on the existing school(s) within the education corporation including if the new school would facilitate or necessitate changes to the existing school(s)' academic program, enrollment, or overall viability.

El Barrio Charter School for International Cultures and the Arts will have a positive programmatic impact on the existing public and nonpublic schools in the community. First, the school furthers the true mission of all the surrounding public and nonpublic schools: El Barrio Charter School for International Cultures and the Arts improves the quality of education available to the districts' children today. The many advantages and beneficial innovations of El Barrio Charter School for International Cultures and the Arts' model have been described at length elsewhere in this application.

Second, El Barrio Charter School for International Cultures and the Arts acts as a catalyst for the good educators within the non-chartered public schools, better empowering them to make needed reforms. El Barrio Charter School for International Cultures and the Arts focus on combining authority with responsibility and on achieving measurable improvements in academic quality allows the non-chartered reformers to focus their schools on this as well. Competition, expressed in this constructive way, raises the performance of all participants.

Third, success at El Barrio Charter School for International Cultures and the Arts proves that, indeed, every child can learn. The shattering of pessimistic, self-defeating attitudes by El Barrio Charter School for International Cultures and the Arts raises the hopes and performance of all schools.

Finally, El Barrio Charter School for International Cultures and the Arts pioneers innovative techniques, including the combination of multiple research-proven models into a single powerful curriculum. We also offer extended day (8am-4pm regular schedule) and enrichment programs. El Barrio Charter School for International Cultures and the Arts methods can be adopted by the surrounding public and nonpublic schools, and El Barrio Charter School for International Cultures and the Arts will help and encourage this.

As East Harlem continues to experience gentrification, we will continue to serve the families who have lived in El Barrio for generations. As our school opens and expands, so too will our footprint in the community we serve. While new real estate developments will likely continue to move north from East 96th Street, we anticipate the core demographics of El Barrio to remain the same. Thus, even as the areas surrounding El Barrio change, we anticipate our school's target population to remain in place for years to come and for those families to be able to count on a quality dual-language education school that has a foundational belief and commitment to the arts.

El Barrio Charter School for International Cultures and the Arts enrollment impact on CSD 4 schools serving similar grades will be minimal. As stated above, we are intending to serve a largely economically disadvantaged student population, with a specific focus on English language learners. As has been the case with SBCSICA, we will welcome all students, regardless of their prior educational experience, primary language, or any other factor. As SBCSICA is to families of the South Bronx, we intend El Barrio Charter School for International Cultures and the Arts to be a safe haven for students and their families, and serve as a resource to help those families in need of assistance.

Existing Educational Options and Grades Served in Community School District 4			
Name	**Grades Served**	**Type of School**	**Geographic Area**
PS/MS 7 Samuel Stern School	PK-8	Public	160 East 120th Street
PS/MS 12 Talented & Gifted School for Young Scholars	K-8	Public	240 East 109th Street
PS37 River East Elementary School	PK-5	Public	2351 1st Avenue at East 120th Street
PS 38 Roberto Clemente Learning Complex	PK-5	Public	232 East 103rd Street
PS/MS 57 James Weldon Johnson School	PK-8	Public	176 East 115th Street
PS/MS 72 The Lexington Academy	PK-8	Public	131 East 104th Street
PS 83 Luis Munoz Rivera School	PK-5	Public	219 East 109th Street
PS/MS 96 Joseph C. Lanzetta School	PK-8	Public	216 East 120th Street
PS 102 Jacques Cartier School	PK-5	Public	315 East 113th Street
PS/MS 108 Assemblyman Angel Del Toro School	PK-8	Public	1615 Madison Ave, at East 109th Street

PS 112 Jose Celso Barbosa School	PK-2	Public	535 East 119th Street
PS 146 Ann M. Short School	PK-5	Public	East 106 Street
PS 155 William Paca School	PK-5	Public	319 East 117th Street
PS/MS 171 Patrick Henry School	PK-8	Public	19 East 103rd Street
PS 182 The Bilingual Bicultural School	PK-5	Public	219 East 109th Street
PS/MS 206 Jose Celso Barbosa School	3-8	Public	508 East 120th Street
PS 375 Mosaic Preparatory Academy	PK-5	Public	141 East 111th Street
PS 497 Central Park East I	PK-5	Public	433 East 100th Street
PS 964 Central Park East II	PK-8	Public	433 East 100th Street
Success Academy 2	K-8	Charter	144 East 128th Street
Harlem Village Academy	K-9	Charter	2351 1st Avenue at East 120th Street
East Harlem Scholars Academies	PK-8	Charter	1573 Madison Avenue at East 107th Street
Dream Charter School	PK-8	Charter	1991 2nd Avenue at East 104th Street

While El Barrio Charter School for International Cultures and the Arts will be a replication of the South Bronx Charter School for International Cultures and the Arts, the new school will not facilitate or necessitate changes to the existing school's academic program, enrollment or overall viability. In fact, both schools will operate independently, sharing only high-level staff members, like the Executive Director or similar higher level positions. While the schools will share professional development sessions, mentorship opportunities, and best practices, the day-to-day operations will be independent of one another.

c. *Fiscal Impact*

The Act requires an applicant to provide "an assessment of the projected programmatic and fiscal impact of the school on other public and nonpublic schools in the area." Complete the fiscal impact table in the budget template (found in the Applicant Resource Center of the Institute's website) and include a copy with this response. Discuss the fiscal impact of the school on other public and non-public schools in the area including:

- *Enrollment expectations;*
- *Per Pupil Allocation assumptions using the most recent school per pupil aid, available on NYSED's website;*
- *Dollar amounts the proposed school anticipates receiving from each anticipated sending district in per pupil funding;*
- *Other projected revenue the proposed school anticipates receiving from the district (special education, grants, etc.);*
- *Projected budget for the school district of location (please note the source and year for this figure); and,*
- *Yearly projected impact as a percentage of each sending district's budget (for districts projected to send at least ten students).*

The financial impact on the New York City Department of Education will be minimal, but the impact our school will have on the children and families we serve will be invaluable.

Largest Enrollment District: New York City Department of Education							
Operational Year	Enrollment (Number of Students)	Per Pupil Rate	Per Pupil Aid	Other District Revenue (SPED Funding, Food Service, Grants, Etc.	Total Funding to Charter School from District	Total General Fund Operating Budget for New York City Department of Education School District	Projected Impact (% of District's Total Budget)
Year 1 (2025-26)	135	$18,340	$2,475,900	$1,915,371	$4,391,271	$37,500,000,000	.011%
Year 2 (2026-27)	203	$18,340	$3,723,020	$1,877,188	$5,600,208	$37,500,000,000	.014%
Year 3 (2027-28)	270	$18,340	$4,951,800	$2,230,743	$7,182,543	$37,500,000,000	.018%
Year 4 (2028-29)	338	$18,340	$6,198,920	$2,792,559	$8,991,479	$37,500,000,000	.022%
Year 5 (2029-30)	405	$18,340	$7,427,700	$3,346,114	$10,773,814	$37,500,000,000	.027%

5Response 2 – Addressing the Need

A. Mission

- *Provide the mission statement for the proposed school. The mission statement should be brief, clear, and communicate the purpose of the proposed school to its stakeholders and the public.*

As a reflection of the community's prestige, El Barrio Charter School for International Cultures and the Arts is a model of excellence, providing students with a constructivist and child centered curriculum. Students receive a well-rounded, dual language, education, enriched by an international perspective, that uses the arts to promote excellence in all areas: cognitive, social, emotional, and moral. Our learning standards are aligned to State standards and personalized to ensure that the unique mission of our school is taught in every classroom, at every grade level. Our community, our parents, and our staff are encouraged to participate in our school's governance, to ensure that every decision made will factor in the account of everyone impacted by operational decisions.

B. Key Design Elements

- *Provide a clear and concise overview of the proposed school's key design elements, which are the most important, non-negotiable aspects of the school critical to its success. This may include elements such as a specific subject focus or theme (e.g. the arts, environmental science, social justice, etc.), specific targeted student population the school would serve (e.g. students with autism, multi-language learners, overage and under-credited students, etc.), specific programs (e.g. career and technical education, International Baccalaureate, etc.), unique staffing models, schedules, assessment systems, and so forth.*

- *In addition to a list of the proposed key design elements, please include:*

    - *an analysis of any research, evidence of effectiveness, or examples of existing programs that support the selection of these key design elements with appropriate citations;*

    - *discussion of how the school will determine if it is effectively executing its key design elements in a way that is aligned with its mission; and*

    - *discussion of how the key design elements address the specific needs identified in Request 1.*

Key Design Element 1 - Measuring Outcomes Against Goals - The Board of Trustees is the final authority for policies and operational decisions. Its primary responsibility is to self-reflect and examine practices, based on outcomes against goals. To this end, the board, and specifically the board's subcommittees, monitors the effectiveness of the school's educational, operational, and financial operation.

Key Design Element 2 - Horizontal and Vertical Teaching Practices - Horizontal teams meet by grade level to discuss: curriculum pacing; data; interdisciplinary unit/project planning; dual language approach; and student developmental and social growth. Vertical teams meet within content areas to discuss: scope and sequence; standards alignment; skill development and student achievement; English and Spanish content alignment, and interdisciplinary units/projects.

Teachers work collegially, horizontally and vertically. In the horizontal teaming model, teachers meet in smaller teams at each grade level. The horizontal team meets for a variety of purposes, such as pacing of the curriculum, student achievement, planning based on assessment data, interdisciplinary unit/project planning, dual language approach, and to monitor student developmental and social growth. In the vertical teaming model, teachers will meet in smaller teams within partnerships. The vertical team meets for a variety of purposes, such as monitoring the scope and sequence, revising the alignment of content to *Next Generation standards,* sharing of best practices, checking on skill development and student achievement, planning based on assessment data, aligning the content taught in English and Spanish, and designing interdisciplinary units/projects. EBCSICA will use data collection and analysis to inform decisions about teaching and student learning.

In order to produce data that can be used to drive decisions in instruction, EBCSICA will utilize a comprehensive assessment system, which includes Periodic and Interim assessments that provides feedback on an on-going basis and supports teaching and learning. To that end, EBCSICA will administer periodic standardized norm-referenced exams (NRT), and Interim Diagnostic & Predictive assessments coupled with Constructed Response items. Based on the results from interim assessments, teachers proactively identify areas to grow and have the ability to customize and generate instructional materials. More specifically, the periodic reading inventory assessment is given in English and Spanish. Developmental Reading Assessment (DRA) and Evaluación del Desarrollo de la Lectura (EDL) will be administered on a consistent basis and as needed. As a Dual Language school, the EDL helps us to measure language acquisition for native and non-native Spanish language speakers. Tasks measured by the DRA and EDL tests are divided into several skill sets. Rhyming, alliteration, segmentation, and phonemic awareness are tested in the phonemic awareness section. Letter naming, word-list reading, spelling, decoding, analogies, structural analysis, and syllabication are tested in the alphabetic principle/phonics portions. Oral reading fluency or words per minute for contextual reading are tested under fluency. Vocabulary, comprehension, and reading engagement skills are also measured in these tests. Once the test is scored and evaluated, the teacher will gain a comprehensive understanding of those areas of strength and weakness and can assign a numeric and or alphanumeric reading level. This process empowers student's reading engagement because they understand and can easily identify a "just right book " by choosing a book with the corresponding DRA and EDL level.

Teachers will develop a deeper understanding of expectations for student work and means of assessment in a variety of different formats. Regular professional development sessions allow teachers to engage in dialogue that creates a common frame of reference. Teachers will share, review, and discuss actual samples of student work and best teaching practices. Specific assessment rubrics will be developed to provide a common framework of evaluation. These rubrics will be used by teachers to assess work relative to grade content standards and will allow teachers

to determine what skills need to be re-taught and practiced. Teachers will regularly analyze student work throughout the year using performance rubrics, individually, in grade conversations, and in conversation during grade level planning meetings. Project based assignments will be used as a meaningful form of assessment. Teachers will review student work at various times including planning meetings as items may be used as teaching points in grade level performance and development. Grade and subject specific team meetings will allow for more in-depth examinations of student work and will allow teachers to share and discuss examples of student work and teaching practices, raising expectations across the board. Teachers and school leaders alike will have high expectations of student work and assessment across the grades. The continuum of analysis allows teachers to design meaningful lessons, which move students toward mastery.

Key Design Element 3 - Remediation and Acceleration - Students needing greater assistance with content have the opportunity for additional focused time within the school day, after school, and through our Summer Academy. To provide these services, we employ several Title I teachers who design and implement the Title I program and provide remediation for students needing extra help.

Key Design Element 4 - Educating Students with Disabilities - We will ensure that there are clear procedures for identifying special populations and meeting their needs. All students will receive academic assistance through a tiered system of interventions. A struggling student receives Tier 1 interventions in the general education classroom will include differentiated instruction, flexible grouping, and classroom accommodations. EBCSICA maintains that all students should have access to the core curriculum, and there will be clear procedures for identifying special populations and meeting their needs. In fact, the school will address the academic and nonacademic needs of students in need of remediation, students with disabilities, students with interrupted formal education, and gifted students. Methods and strategies for serving students with disabilities will be in place and in compliance with all federal laws and regulations. Furthermore, EBCSICA will provide professional development to teachers who create flexible groupings that will support learning for all students. For those students with IEPs that require related services and/or a resource room setting, the school will provide these special education services. For those students with IEPs that require related services, such as counseling, speech, occupational therapies, and physical therapies, the school will contract an outside agency to provide the services. Should a student require more restrictive placement, such as a special class for part of the day, the school and parent will convene a meeting to determine whether the current recommendation is appropriate or if it can be modified. All students receive academic assistance through a tiered system of interventions. A struggling student receives Tier 1 interventions in the general education classroom that will include differentiated instruction, flexible grouping and classroom accommodations. A student who does not make sufficient progress with Tier 1 intervention receives more intensive interventions and strategies to help him/her master the material presented in the classroom.

A student who continues to struggle is referred to the Pupil Personnel Team (PPT). This PPT develops a plan to employ more intensive, individualized interventions that will be provided in addition to what the student was provided in Tiers I and II. These interventions are closely monitored to assess the level of support required for the student. A student who requires intensive individualized interventions to make any progress will be referred for further evaluation. Teachers will provide a progress report based on student performance and samples of student work. Conference results from meetings with the parent/PPT will also be included in the referral. Finally,

any chosen facility will accommodate the special education program and services. (Outlined above and will be ADA compliant. In addition, the proposed budget will include a special education coordinator and expenses associated with the related special education services. EBCSICA will ensure that teacher(s) of a student with a disability participate in meetings of the Committee on Special Education and have access to and understand their responsibility to implement the IEP. To achieve this end, the regular education teacher will participate in the CSE meeting. Also, the special education teacher/coordinator is responsible for attending each CSE meeting and ensuring that other special education providers, if appropriate and parents attend the CSE meeting. To ensure that teacher(s) of a student with a disability have access to and understand their responsibility to implement the IEP, EBCSICA designates a special education teacher/coordinator to oversee the provision of special education services in accordance with each child's IEP. The special education teacher/coordinator position will be responsible for the following: (i) communicating on a regular basis with the CSE of each student's district of residence; (ii) coordinating special education referrals to the CSE; (iii) ensuring that the appropriate school staff members and parents participate in CSE meetings; (iv) reporting to the CSE regarding student's progress toward meeting IEP goals; (v) reviewing all students' IEPs; (vi) collecting student records from the CSE; (vii) maintaining and securing in a locked cabinet all confidential files; and (viii) coordinating the implementation of special education services as per the IEP with the school district, private providers, and the school's classroom and special education teacher(s), as appropriate.

Key Design Element 5 - Interim Assessment - With regards to academic performance, the school leaders will regularly review student assessment data from state exams and interim assessments to inform conversations and review the overall academic progress of the school. Assessments will measure grade level performance and be good predictors of how well students are doing against standards measured on state exams. The school will use diagnostic interim assessments developed in-house and unit tests provided by curriculum publishers such as I-Ready and Eureka math to provide intra-year assessments of student performance in reading and math. The regular feedback provided by these tests will help teachers adjust and personalize student instruction throughout the year as necessary. Data from these exams will not be used to support the school's application for charter renewal. These tests will measure grade level performance (i.e. below, at, or above grade level) in specific skills and content knowledge (e.g., multiplying fractions, phonemic awareness, historical facts, etc.). Given that each subject is taught using content that is aligned with Next Generation learning standards, the test results will be good predictors of how well students are doing against those standards. Also, these assessments will allow instruction for a particular child's needs to be adjusted in real time each year, rather than waiting until end-of-year exams.

Key Design Element 6 - Improved Classroom Instruction - The school will have a comprehensive assessment system that provides feedback on an on-going basis throughout the year. Teachers will develop a common understanding of expectations for student work and means of assessment. Specific assessment rubrics will be developed and used to provide a common framework of evaluation. EBCSICA will use data collection and analysis to inform decisions about teaching and student learning. In order to produce data that can be used to drive decisions, the school will have a comprehensive assessment system that provides feedback on an on-going basis throughout the year and supports teaching and learning. To that end, the school will administer a norm-referenced

test (NRT), and interim progress assessments. In a variety of different formats, teachers will develop a common understanding of expectations for student work and means of assessment. In both pre-service and regular in-service training sessions, actual samples of student work will be reviewed and discussed, to begin a dialogue that creates a common frame of reference. Specific assessment rubrics will be developed and used to provide a common framework of evaluation. These rubrics will be used by teachers to assess work relative to grade content standards and will allow teachers to determine what skills need to be re-taught and practiced. Teachers will regularly analyze student work throughout the year using performance rubrics, individually, in grade conversations, and in conversation with the principal. Teachers will review student work at various times throughout the year and assess development and progress in a variety of areas, both academic and non-academic in nature. The principal as head educational leader will be responsible for ensuring consistent expectations of student work and assessment across the school. Grade and subject specific team meetings will allow for more in depth examinations of student work and will allow teachers to share and discuss examples of student work and teaching practices, raising expectations across the board.

During in-service training sessions, student assessments employed by the school will be reviewed in detail with the teaching staff. The principal and/or assistant principal will discuss the content and format of the exams to ensure the teachers have a clear and common understanding of the student learning standards, and the format in which they will be tested. This understanding of the assessments will allow teachers to design classroom projects which move students toward mastery while permitting teachers to ascertain throughout the year which students may need additional instruction or practice to meet proficiency standards.

Key Design Element 7 - School Schedule - Our daily schedule will devote significant instructional time blocks to master the core content subjects, receive daily arts instruction, and develop language skills in Spanish and English. The school will employ an extended 8-hour school day to ensure sufficient time for proper implementation of this program.

The goals of the daily schedule are to devote significant instructional time blocks to master the core content subjects and meaningfully explore topics and acquire a language, and to meet and exceed all of the Next Generation Learning Standards. EBCSICA will employ an extended school day to ensure sufficient time for proper implementation of its educational program. The duration of the school day will be 8 hours as compared to the typical public-school day of 6 hours. This represents approximately a 25% increase in the school day. The school day will begin at 8:00am, with an optional breakfast starting at 7:40am, and end at 4:00pm.

Our classrooms will engage students and promote active learning throughout the day. Students will not be sitting at desks for hours on end. In fact, every aspect of the school day right down to classroom set-up will be designed to encourage physical movement and engagement of our students. In addition, our curriculum and instructional methods will promote engagement through inquiry-oriented learning, manipulatives, and hands-on activities that bring the curriculum to life. The school's social studies curriculum is specially designed to channel young children's energy into active learning activities across subject areas. The curriculum will involve movement, and song and "act-out" total physical response components. Moreover, the cultural components that support the dual language focus of our school will encourage students to express themselves

through artistic means, such as song, dance, and spoken word. In every lesson throughout the day, children will be actively engaged. Language instruction will take place throughout the day and be integrated into content areas through full immersion in the target language. Teachers will instruct students in the target language on alternate weeks and employ a variety of methods to teach basic language skills including read-aloud, writer's workshop, word walls, sound walls, and think, pair and share experiences. Teachers will focus on developing students' vocabulary in both languages so that students master concepts and are able to read, write, listen and speak about them.

SBCSICA opened in 2005 and has been in existence for 19 years. A testament to the school's academic excellence in both performance and instruction are its test results. We have consistently outperformed both District 7, New York City and the state in reading and in math. Curriculum frameworks in literacy and math have been continuously updated to reflect revised state standards which in turn further supports student achievement.

Five years ago, SBCSICA adopted a new school wide math program, Eureka math. Eureka Math exhibits unparalleled rigor throughout the grades whereby students develop conceptual understanding and practice procedural skills and fluency. They also have opportunities to connect their learning with real-life application problems. Topics, concepts, and mathematical models are linked across Eureka Math modules and grade levels to help students build an enduring understanding of math, thereby fostering continuity of content and language and making it sequentially easier for students to relate new learning with prior knowledge. Finally, SBCSICA students have been making gains in math achievement since using Eureka Math. EdReports (educator led review process; Eureka Math (2021) gave Eureka Math top marks across all evaluated categories: focus and coherence, rigor and mathematical practices, and usability in the classroom.

Dual language immersion: SBCSICA employs the 50/50 model where half of the students are native speakers, and the remaining half are non-native. Here second language learners interact with more competent speakers of the language to develop their own language skills and by using it purposely themselves. (Gibbons, 1991) Students receive instruction in Spanish for the entire week and in all content areas and switch on the alternate week to the second language for all content areas. Students are provided with language that is understandable and also hear models that provide new ways of expressing meaning. This model ensures language proficiency and academic achievement in students' first and second language and fosters cross-cultural understanding. Research shows that biliterate students have an increased ability to concentrate and focus and outperform their monolingual counterparts. "Bilingual children demonstrate advantages in metalinguistic awareness, cognitive control, and conflict resolution tasks (Bialystok & Barac, 2012; Bialystok & Shapero, 2005).

Interdisciplinary curriculum where subject content and language are integrated involves collaborative learning which has been shown to be a most effective approach to second language acquisition. Here language learning is most effective and relevant because the focus is on using the language rather than discussion about the language. (Gibbons, 2009) thereby fostering the development of a sound foundation for both language and learning. While focusing on a class study or theme topic, students revisit the language within the topic and employ a variety of functions for language such as classifying describing, comparing and contrasting, allowing them

to apply deeper thinking and learning. Not only do they increase their knowledge on a given topic, but they are also learning vocabulary, new phrases and sentence structures that help them develop the second language. (Cappellini, 2005)

Effective executing of key design elements is determined & monitored through ongoing observations and feedback with teachers; weekly meetings, written reviews, demonstration and modeling, observations of students, reviews of student data including formal and informal assessments [stop and jots, journaling, exit slips, etc.] interim assessments, review of project-based learning tasks including oral presentations, performances, artistic exhibits, and 3D models, among others.

3. Proposal History

a. *Applicant Information*

Indicate whether the applicant is a parent, teacher, administrator, and/or community resident as required by the Act or, if a board chair of an existing SUNY-authorized education corporation, indicate "Education Corp./Charter School." Provide a brief biographical description for the applicant(s) including relevant background experience and educational background. Provide a description of the applicant's knowledge of and relationship to the community in which the proposed school would be located.

Notes:

- *The Institute requests that proposals identify no more than 1-2 persons as lead applicants.*
- *As noted above, the lead applicant(s) and proposed board officers must undergo fingerprinting and criminal background check as part of the application review process.*

Lead applicant **Evelyn Hey** has over 40 years of experience in education. Currently, Ms. Hey serves as the Executive Director of the South Bronx Charter School for International Cultures and the Arts ("SBCSICA"), a dual language school with an emphasis on arts-based education. From 2005-2020, she served as the school's founding principal where she oversaw the school's start up period, the school's expansion to serving middle school and high school grades, and capital funding initiatives, resulting in the construction of a new facility. Prior to her work at SBCSICA, Ms. Hey served as a Principal, Principal-In-Charge, Assistant Principal, and Teacher in multiple schools within the New York City Department of Education. She currently serves on the board of Lincoln Hospital. Ms. Hey received her B.A. in education from Good Counsel College and her M.S. in Administration and Supervision from Bank Street College.

b. *Proposal History*

Describe the genesis of the proposal, how the applicant team formed, and the relationship of its members to each other. Clearly describe the process that the founding group used to develop the proposal.

If the proposed school is similar to or a replication of an existing school inside or outside of New York State, the response should address how the founding group made the decision to replicate the school and address any changes proposed from the original school model.

Having operated the South Bronx Charter School for International Cultures and the Arts since 2005, we are inspired by our continued success and wish to take the best practices we have learned over the last 19 years and share them with a community that faces similar challenges to those of the South Bronx. Our vision of creating a high quality, dual language program that provides practical and active learning experiences in two languages is unique in the city of New York despite the large number of New Yorkers whose primary language is one other than English.

We believe that, like the South Bronx, families living in El Barrio face challenges such as economic inequalities, a lack of quality public education, and an absence of a community-based school that is willing to help students and families access services that are available to all New Yorkers. Further, we believe it is beneficial for underrepresented children to attend a school like SBCSICA that celebrates international cultures, diversity, and the lived experiences of people who call our community home. Currently, there are very few dual language schools existing in the area. The lack of quality, dual language schools in a community that is home to a large number native Spanish-speakers highlights the need for the type of school we propose herein. We recognize the wealth of experiences students come to school with and thereby propose an educational program that is specifically designed to support and address a student population of different cultures, languages, backgrounds, achievement levels and learning needs to increase their proficiency in reading, writing and mathematics.

Additionally, the fact that we will provide instruction in Spanish will also attract the many migrant students recently arrived to East Harlem from Central and Latin America, many of whom have experienced a significant lapse in their education. It would allow these students to get on level in their native language while learning English.

c. <u>List of Founding Team Members</u>

Provide a table that lists all key individuals involved in developing the application along with a brief biography (approximately one paragraph) for each founding team member. Founding team members include individuals who would play significant roles in the development and launch of the proposed school. This response should also identify the overall leader(s) of the effort to develop the proposal and primary author(s) of the proposal.

Do not include proposed board members on this list (applicants will submit board member information as part of Request 14 - Governance).

Founding team member **Evelyn Hey** has over 40 years of experience in education. Currently, Ms. Hey serves as the Executive Director of the South Bronx Charter School for International Cultures and the Arts ("SBCSICA"), a dual language school with an emphasis on arts-based education. From 2005-2020, she served as the school's founding principal where she oversaw the school's start up period, the school's expansion to serving middle school and high school grades, and capital funding initiatives, resulting in the construction of a new facility. Prior to her work at SBCSICA, Ms. Hey served as a Principal, Principal-In-Charge, Assistant Principal, and Teacher in multiple schools within the New York City Department of Education. She currently serves on the board of Lincoln Hospital. Ms. Hey received her B.A. in education from Good Counsel College and her M.S. in Administration and Supervision from Bank Street College.

Founding team member **Deborah Vila-Tricomi** joined the South Bronx Charter School for International Cultures & the Arts as Assistant Principal in August 2009, serving at the school until her retirement until 2019. Her accomplishments included launching interdisciplinary studies, adding a dynamic and unifying structure to the school's curriculum, and enhancing the dual

language program. She continues to work at the school as an Academic Advisor, supporting school-wide initiatives and mentoring new teachers. Ms. Vila-Tricomi has work as an adjunct lecturer and field supervisor at Hunter College, served as a consultant for Bank Street College and the New York City Department of Education, where she was continuously involved in restructuring initiatives. Complimenting her educational experience Ms. Vila-Tricomi was a founding member and assistant principal at Nest+m, a K-12 school for gifted education where she oversaw a comprehensive model of professional development. Ms. Vila-Tricomi holds a Masters degree in Bilingual Education from Hunter College and a Masters in Supervision & Administration from Bank Street College.

Founding team member **Rolinda Ramos** is the Director of Operations & Programming for El Barrio's Artspace PS109. Artspace is a source of artistic and cultural pride in East Harlem. The Artspace is a nonprofit real estate organization specializing in creating, owning, and operating affordable spaces for artists, creators and creative entrepreneurs. These spaces include workforce housing, live/work apartments for artists and their families, working artist studios, arts centers, space for arts-friendly businesses, and other local community projects.

Founding team member **Ululy Martinez** has represented, as an attorney and compliance officer, a workforce development and job placement nonprofit in East Harlem called Positive Workforces. Mr. Martinez helped Positive Workforce secure their IACET accreditation for their education and training program that empowers people in East Harlem with free training and job placement in the construction industry. Mr. Martinez supported Community Board 11 by helping them establish a Local Investment Fund nonprofit in East Harlem and was responsible for brokering a deal between La Marketa and Altice USA to produce and air free Public Service Announcements for the East Harlem cultural venue. For the past several years, Mr. Martinez has also organized an annual Domino Tournament in East Harlem for residents in the local community and beyond.

d. <u>Withdrawn, Rejected, and Concurrent Proposals (SUNY and/or Other Authorizers)</u>

Indicate whether this proposal, or any substantially similar proposal, was previously withdrawn from consideration or rejected by the SUNY Trustees and/or any other charter authorizer in any state or location (e.g., the New York State Board of Regents). If yes, provide:

- *The name of the proposed school(s) when previously submitted;*
- *The date(s) of the previous submission(s); and,*
- *A detailed summary of what has changed in the proposal since its previous submission(s) and the rationale for these changes.*

The information requested in this response is not applicable to El Barrio Charter School for International Cultures and Arts' application.

Indicate whether the applicant and/or founding team is currently applying for a charter from a charter entity other than the SUNY Trustees (e.g., the Board of Regents). This includes applications to charter entities in other states. If yes, provide:

- *The name of the charter entity;*

- *The state where the application was submitted (if not New York);*
- *The name(s) of the proposed school(s) and the date(s) when the application(s) were submitted;*
- *The status of the application(s);*

El Barrio Charter School for International Cultures and the Arts' planning team is not currently applying for a charter from any other charter entity.

Indicate if any of the lead applicants have ever had a charter school application granted by any charter authorizing entity in any state or location, but that school is no longer in existence. If yes, provide:

- *The name of the school;*
- *The city and state where the school operated;*
- *The date the school opened and date the school closed;*
- *The name of the authorizing charter entity for the school; and*
- *An explanation of the circumstances that led to the school ending operations.*

NOTES:

- *Failure to disclose previous applications by the same or a similarly constituted founding group for a substantially similar school to an authorizing entity in any state may result in the application's disqualification for review by the Institute.*
- *Applications submitted simultaneously to multiple charter authorizers in New York State will generally not be considered for review by the Institute. Simultaneous submission refers to a substantially similar proposal with a substantially similar applicant team and/or location contemporaneously under review by the Board of Regents.*

The information requested under response 3d is not applicable to El Barrio Charter School for International Cultures and Arts' application.

e. Letters of Justification for Previously Denied Applications

If a charter entity in any state has provided any formal documentation to explain a decision not to not move forward an application for a substantially similar school (resulting in an applicant withdrawal, or denial of the application), attach the document(s) as part of this Response.

This response is not applicable to El Barrio Charter School for International Cultures and the Arts application.

f. Founding Team Resumes

Submit a current resume or biography for all founding team members (not including board members, as board member resumes are submitted in Response 14).

Evelyn Hey

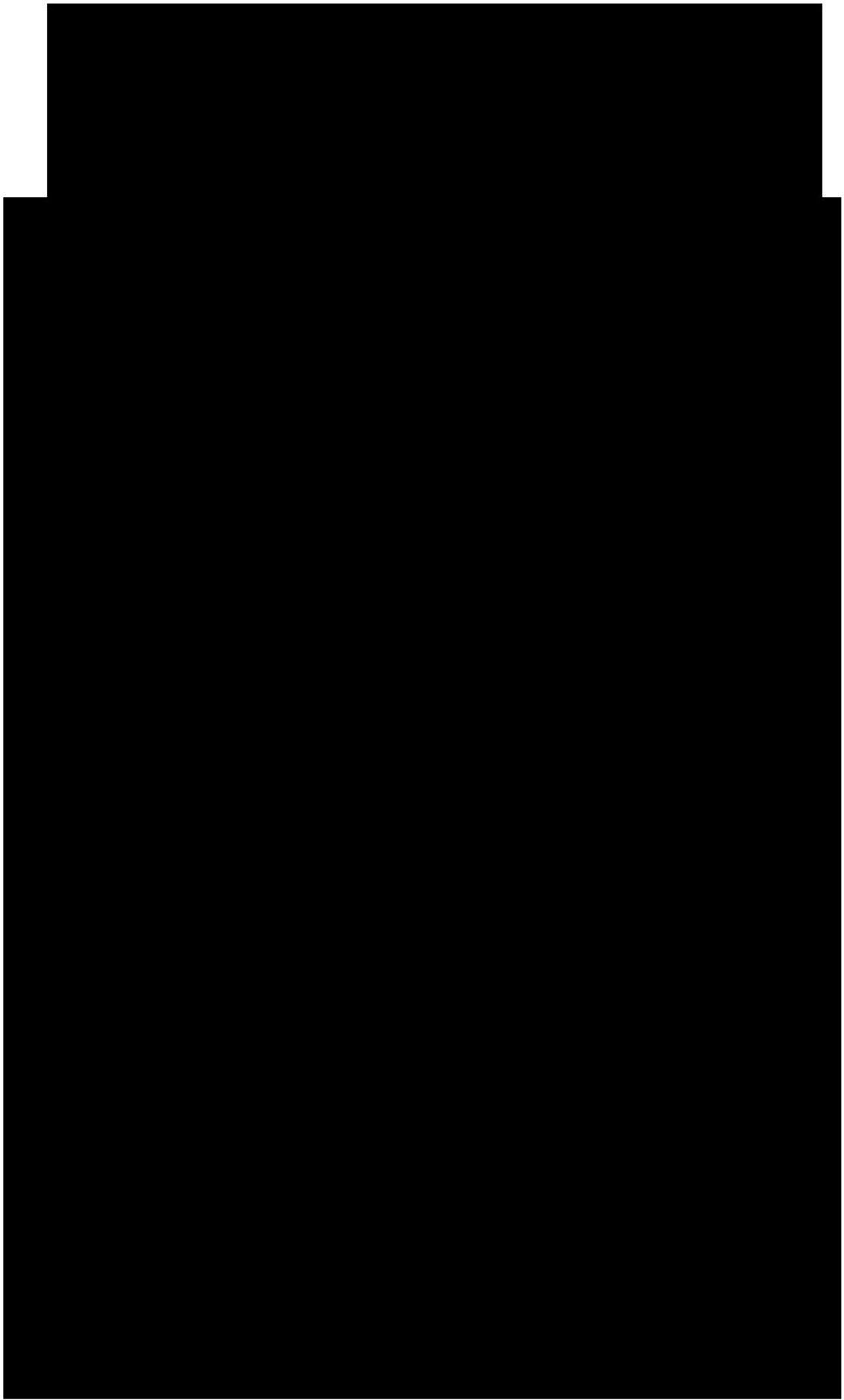
[redacted]

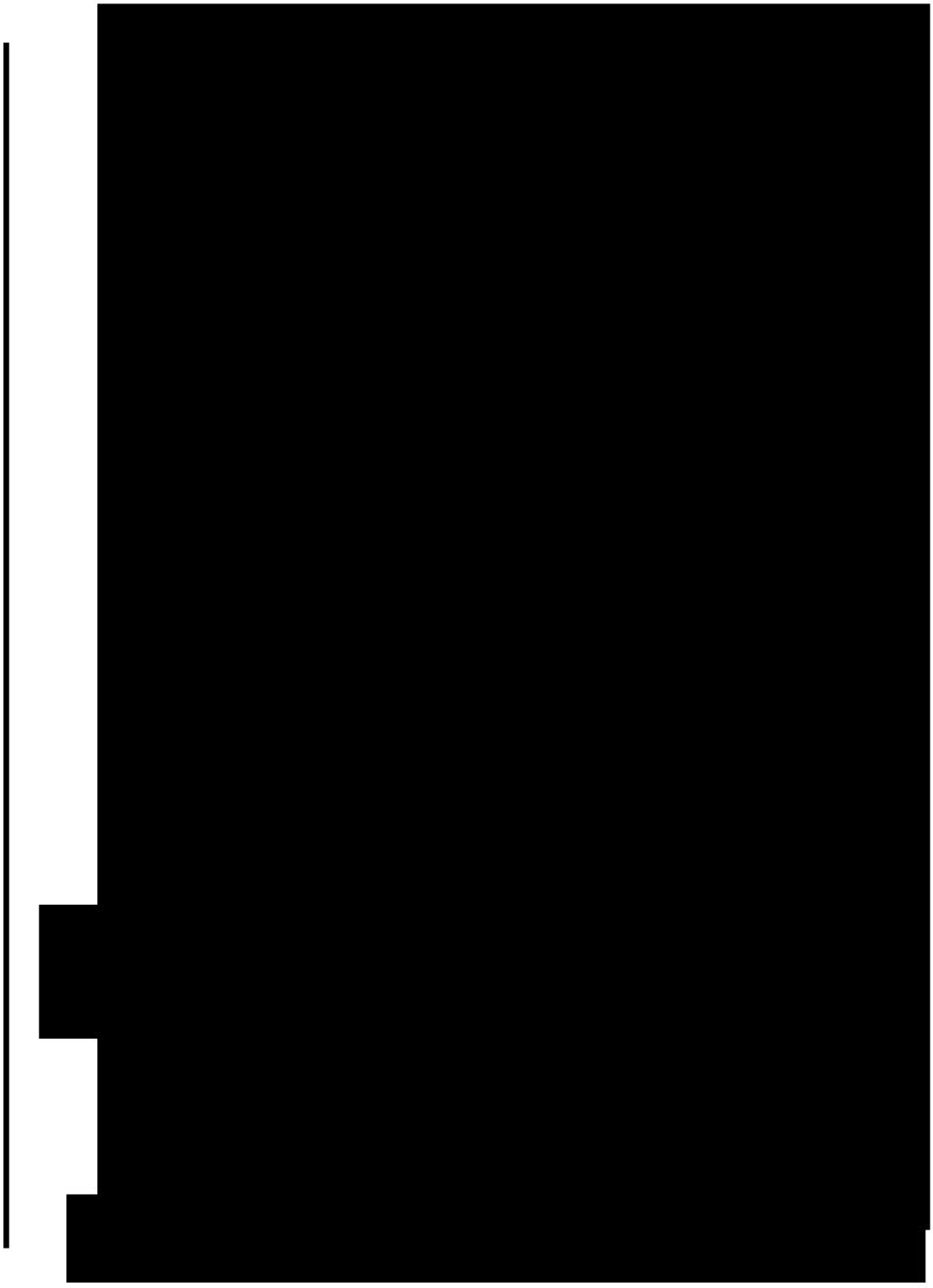
Curriculum Vitae

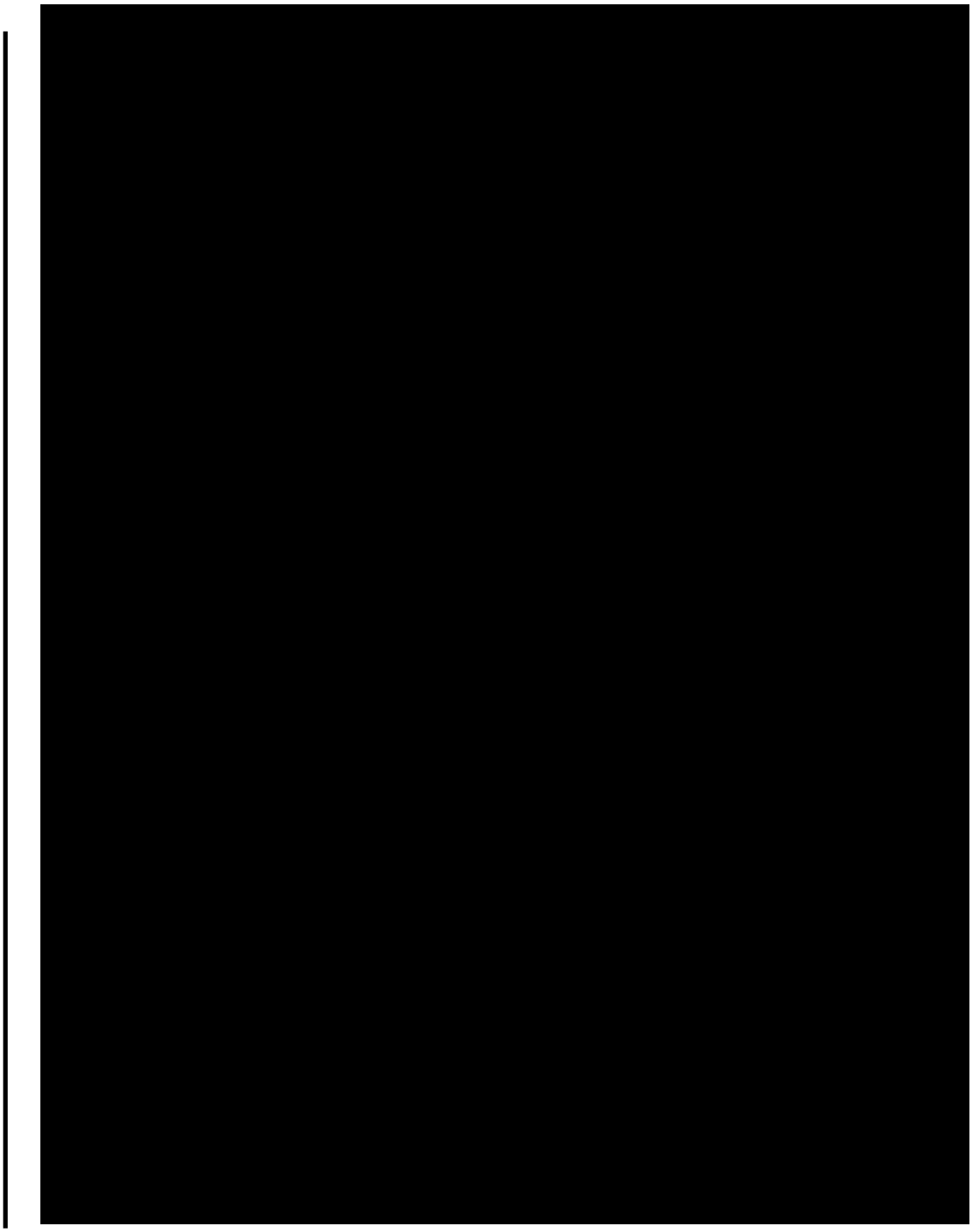
[redacted]

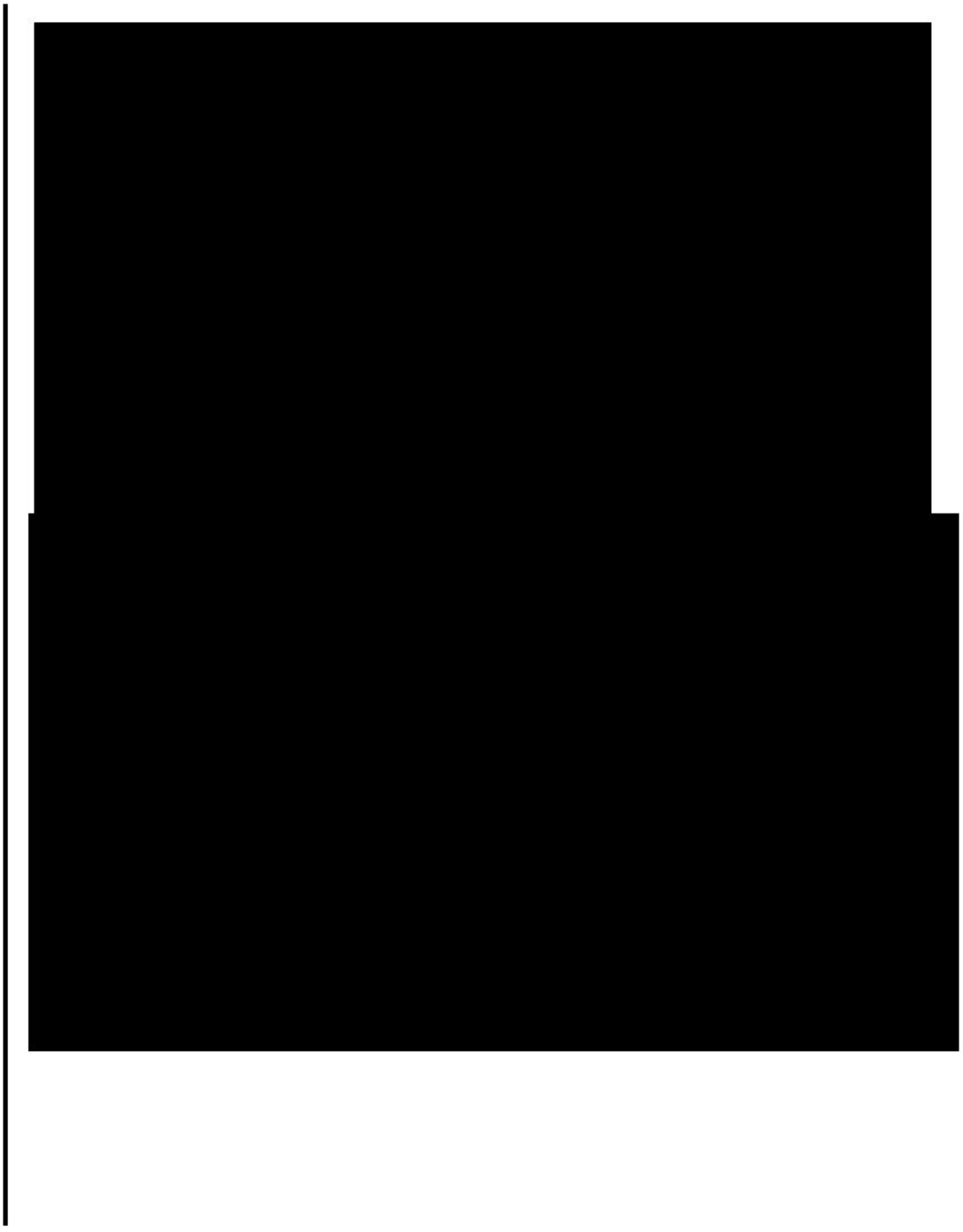
[redacted]

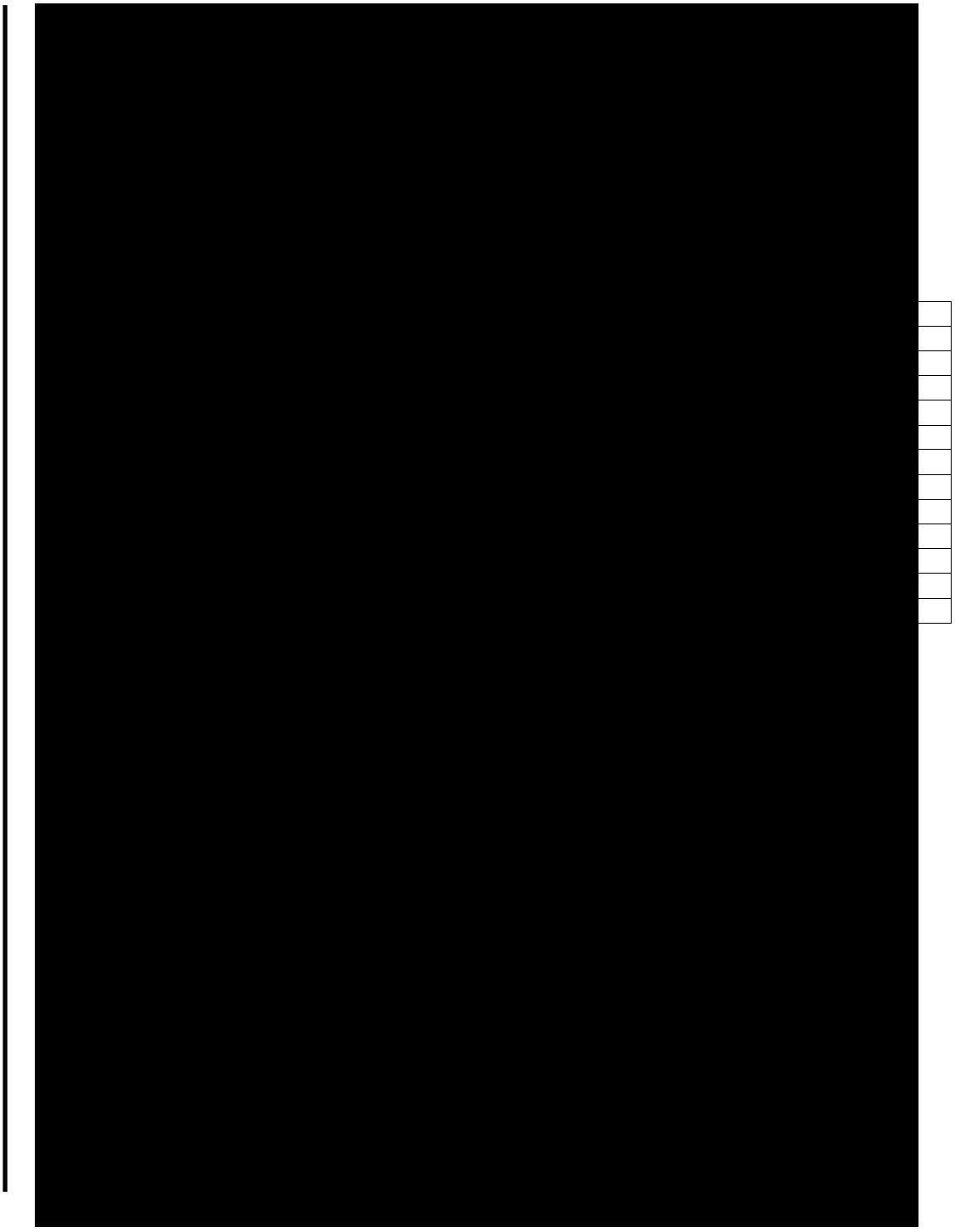
[redacted]

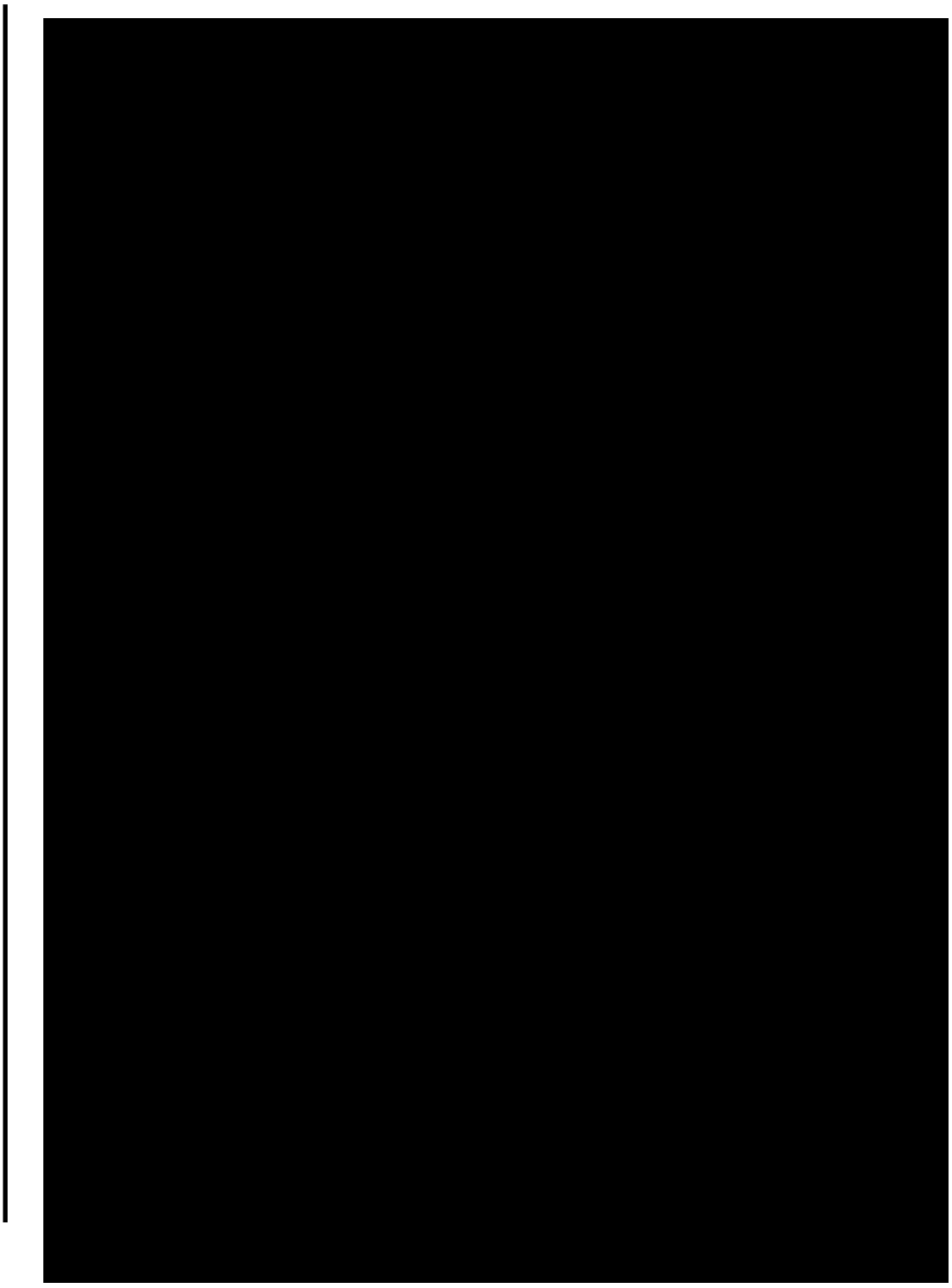


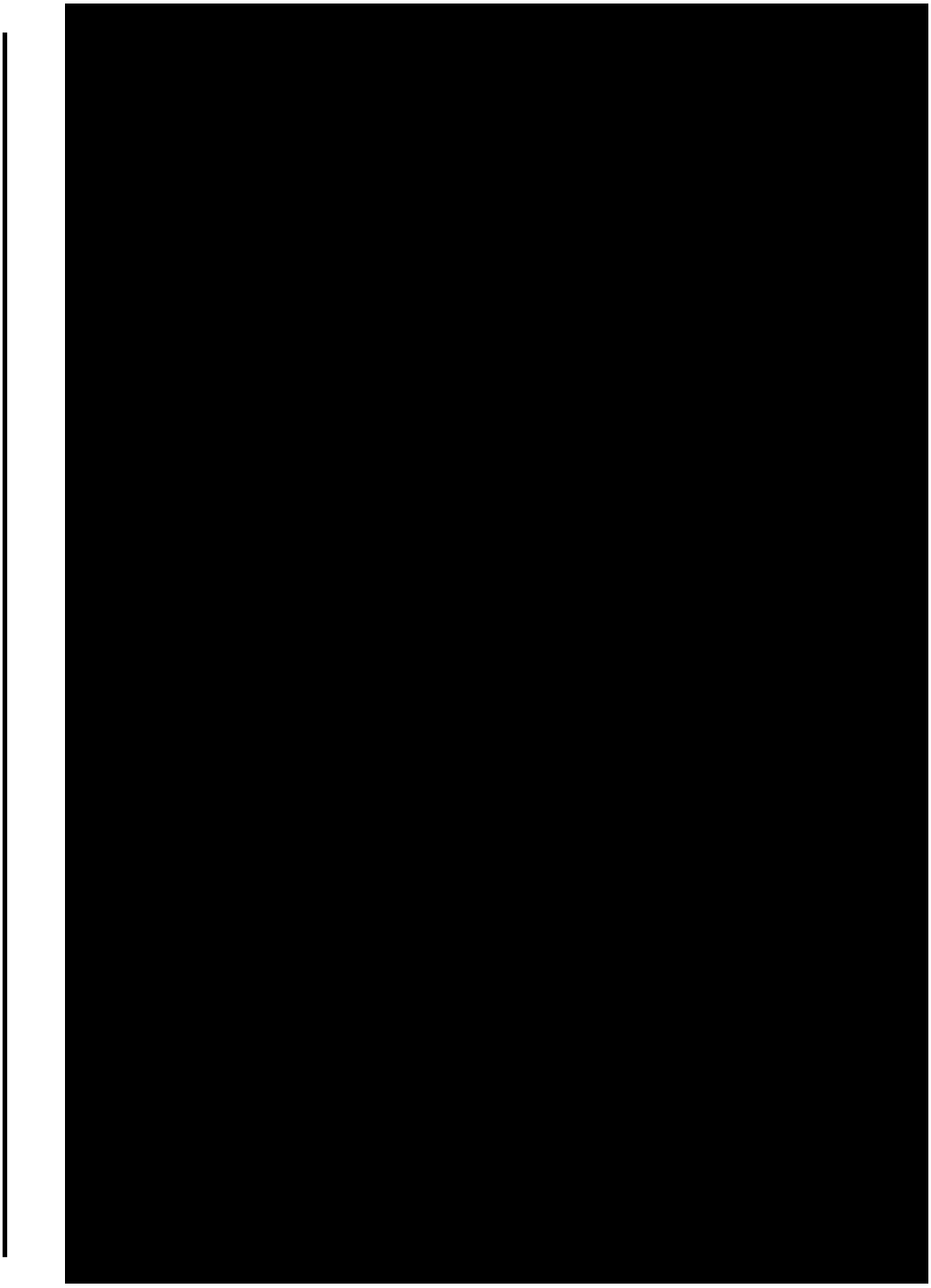












[redacted]

ROLINDA RAMOS

[redacted]

ULULY RAFAEL MARTINEZ, Esq.

[redacted]

ULULY RAFAEL MARTINEZ, Esq.

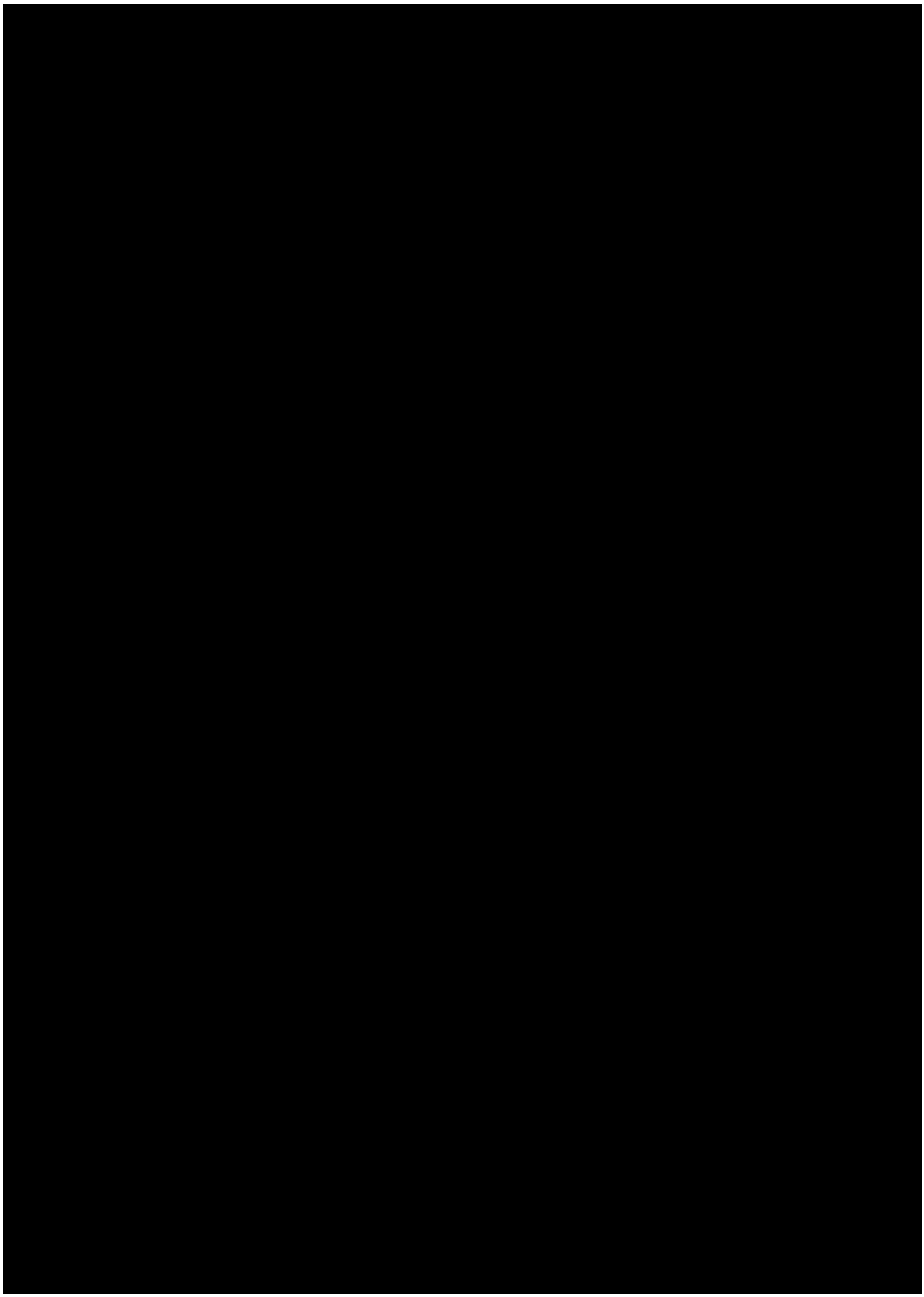
[redacted]

ULULY RAFAEL MARTINEZ, Esq.

[redacted]

Deborah Vila-Tricomi

[redacted]



El Barrio Charter School for International Cultures and the Arts
R-03g – Probationary Status of Affiliated Charter School(s)

Response 3g. Probationary Status of Affiliated Charter School(s)

> *If any currently operating charter school within the proposed education corporation, or associated with the proposed charter management organization, or associated with the lead applicant(s) or founding team members, has been in violation of the terms of its charter or been placed on probationary status or any other corrective action within the current charter term, please provide written confirmation from the existing authorizing entity that the conditions related to the violation or probationary status have been satisfied and lifted.* ***Failure to disclose this information may result in the application's disqualification for review.***

This response is not applicable to El Barrio Charter School for International Cultures and the Arts' application.

4. Community Outreach, Engagement, Support, and Demand

a. *Description and Analysis of Community Outreach and Engagement*

In order for the SUNY Trustees to consider any application for approval, the proposal must "rigorously demonstrate" that the applicant has conducted public outreach "in conformity with a thorough and meaningful public review process" designed "to solicit community input regarding the proposed school and address comments received from the impacted community concerning the educational and programmatic needs of students."[17] In order for the Institute to recommend any proposal to the SUNY Trustees for approval, the proposal must include evidence of the following three criteria:

- *The applicant informed the community of the intent to develop a school proposal in a timely fashion, including how to provide comment;*
- *The community had meaningful opportunities for input on that proposal; and,*
- *There was a thoughtful process for considering community feedback and incorporating it into the final proposal, especially regarding the educational program of the proposed school, and the educational needs of students.*

Provide a narrative description describing efforts taken to demonstrate the three criteria listed above, including:

- *The strategies used to solicit community input regarding the educational and programmatic needs of students and the plan to meet those needs;*
- *The form and nature of feedback received from community stakeholders and the process for incorporating that feedback into the submitted proposal; and,*
- *The extent to which, if at all, the proposal incorporates community input regarding the educational and programmatic needs of students.*

The narrative should explain how comprehensive efforts were made to engage with community members that are fully representative of the overall community demographics described in Response 1.

In addition to the narrative description, this response may also include a table, bulleted list, etc. with information about outreach efforts. Concrete artifacts and evidence related to community outreach and engagement should be submitted in response R-04d, Evidence of Community Outreach and Engagement.

Members of El Barrio Charter School for International Cultures and the Arts has held, and will continue to hold public meetings to receive community input on our proposed school. Additionally, the flier enclosed in Response 4-d was hung throughout El Barrio, and shared with the following organizations for public display: ArtSpace, PAL, Alvin Alley Dance Company, Bethel Gospel Assembly, Manhattan Grace Tabernacle, La Hermosa Church, Senator Jose Serrano, Assemblyman Eddy Gibbs, Susan Perticof Head Start Center, Boriken Neighborhood Health Center, CB11 NYC Youth & Education Committee & Executive Committee, St. Paul Holy Rosary Church, Primera Iglesia Bautista, Sunshine Day Care of East Harlem, and National Action Network. In addition to the public having an opportunity to voice their opinion about the proposed school at public meetings, we also listed an email address for residents of El Barrio who could not

attend the hearings an opportunity be heard. To date, we have not received any messages at the listed address regarding community feedback, back will continue to monitor the account.

b. Description and Analysis of Community Support

Provide a narrative description of support for the proposal from community stakeholders or others including a candid analysis of both the depth of support and opposition to the school from stakeholders such as community members, civic organizations, and elected officials. Concrete artifacts and evidence related to community support should be submitted in response R-04e, Evidence of Community Support.

Please note that the content for this response differs from R-04a in that this response should focus on analyzing community interest and support for the school, any known opposition that may exist, and how that support and opposition will affect the school's ability to open successfully. In contrast, R-04a should focus on efforts to inform and engage with the community through the planning and development of the proposal.

In order to show community support for the proposed school, we have received letters from Archcare, El Barrio Artspace PS 109, Manhattan Grace Tabernacle, and Positive Workforce. We also have requested the opportunity to give a presentation about the proposed school at the February meeting of Community Board 11. We have reached out to several other organizations and politicians to ask for a letter of support, but to date, have not received a support document that could be included in this application. If permitted to submit a supplemental response, we will include any letters of support we received after the submission deadline.

c. Description and Analysis of Student Demand

Provide a narrative description of student demand including an analysis of evidence indicating that families with age-appropriate students would consider enrolling them in the school. Explain how this evidence supports the school's ability to meet its proposed enrollment. If using existing waitlists as evidence of demand, provide an estimate based on the experience of how many waitlist entries it takes to fill a seat. Concrete artifacts and evidence related to student demand should be submitted in response R-04f, Evidence of Student Demand.

Note for Replicators: If using the number of students on the waitlist of an existing school as evidence of demand for an additional school, be sure to clearly explain the relationship between that waitlist and the location of the proposed school.

Response 04f contains the petitions that were signed in support of our proposed school. We intend to continue gathering signatures and request the opportunity to supplement the petitions included herein. We will continue to give presentations at daycare facilities and other spaces that are catering to families with children that will be eligible for admission to our proposed school in September 2025.

d. Evidence of Community Outreach and Engagement

Submit documents that provide evidence of community outreach (e.g., flyers, websites, social media pages, in-person or virtual meeting announcements including dates and times, online survey results, media articles and advertisements, email outreach, etc.).

Evidence should demonstrate use of multiple strategies to solicit community input, and might include partnering with community-based organizations to host meetings, holding planning meetings with community members, addressing local elected officials or education stakeholder groups such as school boards, community boards, or (in New York City) Community Education Councils ("CECs"). In all cases, applicants should include a description of the outcome of any meeting requests of community stakeholders, even if the request was denied.

Include a cover sheet with a table that identifies each document included with the evidence for this request, its page number(s), and a brief description of the document.

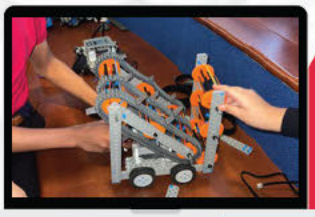
Page 2 – Listing of community events that are being held in support of the school
Page 3 – Flyer that was hung throughout East Harlem
Page 4 – Public Hearing Notice Hung Throughout East Harlem

El Barrio Charter School for International Cultures & the Arts

- ☐ January
  - ☐ 1/23 Facility Tour St. Paul St. Ann's Church
- ☐ February
  - ☐ 2/13 Susan Perticof Head Start Center
  - ☐ 2/13 CB11 NYC Youth & Education Committee Mtg.
  - ☐ 2/18 Manhattan Grace Church
  - ☐ 2/18 La Hermosa Church
  - ☐ 2/27 Boriken Neighborhood Health Center
  - ☐ 2/27 CB 11 NYC Full Board Mtg.
- ☐ March
  - ☐ 3/10 St. Paul Holy Rosary Church
  - ☐ 3/10 Bethel Gospel Assembly
  - ☐ 3/10 Primera Iglesia Bautista
  - ☐ 3/12 CB11 NYC Youth & Education Committee Mtg.
  - ☐ 3/26 CB 11 NYC Full Board Mtg.
- ☐ Apri
  - ☐ 4/9 Sunshine Day Care of East Harlem
  - ☐ 4/21 St. Paul St. Ann's Church
  - ☐ 4/21 National Action Network
  - ☐ 4/23 CB 11 NYC Full Board Mtg.

If you are interesting in applying for the position please email your resume and cover letter to [redacted]

EL BARRIO CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS



COMING SOON
Grades K-5

- Dual Language Instruction
- Daily expert art instruction with professional artists in dance, music, theater and visual arts.
- Robotics, Tennis, Chess & More

For More Information
elbarriocharterschool@gmail.com

Public Hearing

On February 8, 2024, a group of educators, parents, and community members applied to open a new, public charter school in this district. Our proposed school would open in September 2025, with 75 kindergarten and 75 first grade students. We would add one grade per year until expanding to be a kindergarten through 5th grade school. Our school will offer a dual language education, an international perspective, and offer daily instruction in the arts. All students will be selected through a lottery process, with priority going to students with a disability, students identified as an English language learner, and/or students whose family is economically disadvantaged. To ensure that the community is given an opportunity to provide input on our proposed school, we will be hosting a

Public Hearing Tuesday 2/27/24 @ 5 pm @ El Barrio Art Space PS 109.

We look forward to seeing you at our public hearing.

To submit your signature of support electronically CLICK HERE

FOR INQUIRIES, KINDLY CONTACT US AT:

elbarriocharterschool@gmail.com

4e. Evidence of Community Support

Submit documents that provide evidence of community support (e.g., letters of support from community stakeholders, emails with evidence of support, petitions, online survey results, etc.). Evidence of support should be concrete and specific to the proposed school. Generic support for charter schools or educational choice and innovation in general is not sufficient.

Include a cover sheet with a table that identifies each document included with the evidence for this request, its page number(s), and a brief description of the document.

Page 2 – Archcare Letter of Support
Page 3 – Community Board 11 Request for Committee Presentation
Page 4 - El Barrio Artspace PS 109 Letter of Support
Page 5 – Manhattan Grace Tabernacle Letter of Support
Page 6 – Positive Workforce Letter of Support

archcare
at Terence Cardinal Cooke
Health Care Center

February 2, 2024

Ms. Evelyn Hey
Lead Applicant

Re: El Barrio Charter School for International Cultures and the Arts

Dear Ms. Hey,

It is my pleasure to offer support for the establishment of El Barrio Charter School for International Cultures and the Arts 's (El Barrio Charter School) in the East Harlem Community.

Your stated mission to inspire excellence with a curriculum enriched by culture, arts, physical education and a dual language program to help students meet or exceed the New York State Learning Standards would be a worthwhile addition to the educational options for the parents and children of East Harlem.

El Barrio Charter School's disciplined instructional environment, along with a keen focus on increasing retention and graduation rates, will be a benefit to our whole community. Students graduating with a strong cognitive, social, emotional, and moral development foundation will be able to critically think and go on to find employment and, more importantly, build careers in their chosen field.

Preparing children with the education and skills to become productive members of society is critical to the success of our communities in East Harlem. Please know that I endorse the plans to establish El Barrio Charter School in East Harlem. El Barrio Charter School will be an asset to our community and the region.

Sincerely,

[redacted]

[redacted] New York, NY 10029
[redacted]
www.archcare.org

CB11M
EAST HARLEM

Xavier A. Santiago
Chair
Angel D. Mescain
District Manager

Request for Committee Presentation Form

Please return the completed form to the board office no less than 14 days prior to the Committee meeting at which you are requesting to present.

Name: [redacted] **Position:** Director of Recruitment & Fundraising

Affiliation: South Bronx Charter School for International Cultures & the Arts

Telephone #: [redacted]

Please state reason(s) for requesting to present before Community Board 11:

I would like to share and garner CB support for the proposed dual language arts charter school, in East Harlem. I would also request an opportunity to share with the full board as well.

Date Requested: 2/13/24 **Time Requested:** 6pm

Is the nature of the request in relation to seeking any public and/or private funding, grant, etc.?

☑ Yes ☐ No Please explain: application to replicate charter school in this community.

Is this presentation in relation to a RFP being considered or applied for?

☑ Yes ☐ No Please explain: application to replicate charter school in this community

Are you requesting a letter of support?

☑ Yes ☐ No

Are you requesting an acknowledgment letter?

☐ Yes ☑ No

COMMUNITY BOARD ELEVEN OF MANHATTAN
1664 Park Avenue, Ground floor, New York, NY 10035 • 212-831-8929
www.cb11m.org

EL BARRIO'S ARTSPACE PS109

February 5, 2024

Dear Ms. Hey,

As an administrator deeply committed to fostering cultural enrichment in our community, I am thrilled to extend my wholehearted support to you and your team in the endeavor to establish El Barrio Charter School for International Cultures and the Arts in East Harlem.

At El Barrio's Artspace, we recognize the transformative power of the arts and cultural education in shaping young minds and fostering deep appreciation for diversity and heritage. It is with this shared vision that we eagerly endorse your proposal for EBCSICA, knowing that it will provide a unique and enriching educational experience for the children of our East Harlem community.

We are particularly excited about the prospect of collaborating with EBCSICA to offer our expertise and resources in arts and cultural programming. Your comprehensive curriculum, which integrates dual language learning, international perspectives, and the arts, aligns seamlessly with the work we do at El Barrio's Artspace.

As you prepare to present your proposal to the State University of New York, please accept my best wishes for success. I am confident that EBCSiCA will fill a vital need in our community, providing students with the tools they need to thrive.

I eagerly anticipate the opportunity to collaborate with EBCSICA in the future and witness the positive impact it will undoubtedly have on generations to come.

Warm regards,

[redacted]

Director of Operations & Programs

February 2, 2024

Ms. Evelyn Hey

Lead Applicant,

El Barrio Charter School for International Cultures and the Arts

Dear Ms. Hey,

Manhattan Grace Tabernacle is excited to lend our support to you and your planning team for the development of El Barrio Charter School for International Cultures and the Arts (EBCSICA) in the East Harlem neighborhood of Manhattan.

Your proposal of dual language learning and the arts programming strongly suits the needs of the growing community.

I wish you and your team great success with your proposal to the State University of New York and look forward to serving this community together.

[redacted]

Manhattan Grace Tabernacle

POSITIVE WORKFORCE INC.

Responsible Hard Working People

February 2, 2024

Ms. Evelyn Hey
Lead Applicant

Re: El Barrio Charter School for International Cultures and the Arts

Dear Ms. Hey,

As the Executive Director of Positive Workforce, a nonprofit workforce development organization that has been actively engaged in all the communities of East Harlem for over 30 years, we wholeheartly endorse your mission to offer dual language educational services for the children of East Harlem.

Positive Workforce's main mission is to empower families with job training and job placement opportunities, but we also work to address the needs of children in East Harlem by helping their families with basic needs and holding annual events for the children.

Positive Workforce does not offer educational services for children, but recognizes that the educational needs of our children, particularly in low-income communities, are not being met by their local public schools. Your track record for academically outperforming New York City and New York State public school inspires hope in the educational future of our children in East Harlem. That is why Positive Workforce wholeheartedly supports the establishment of El Barrio Charter School for International Cultures and the Arts (El Barrio Charter School) in East Harlem.

The families in East Harlem have, for a long time, been clamoring for community educational choices. El Barrio Charter School offers our children another amazing option. Please accept this letter of support for El Barrio Charter School. I am confident that your years of excellence in charter school education will provide our children with an innovative, challenging, and rigorous education and opportunities to grow and lead.

Sincerely,

[redacted]
Executive Director

[redacted]
New York, NY 10035
www.PositiveWorkforce.org
[redacted]

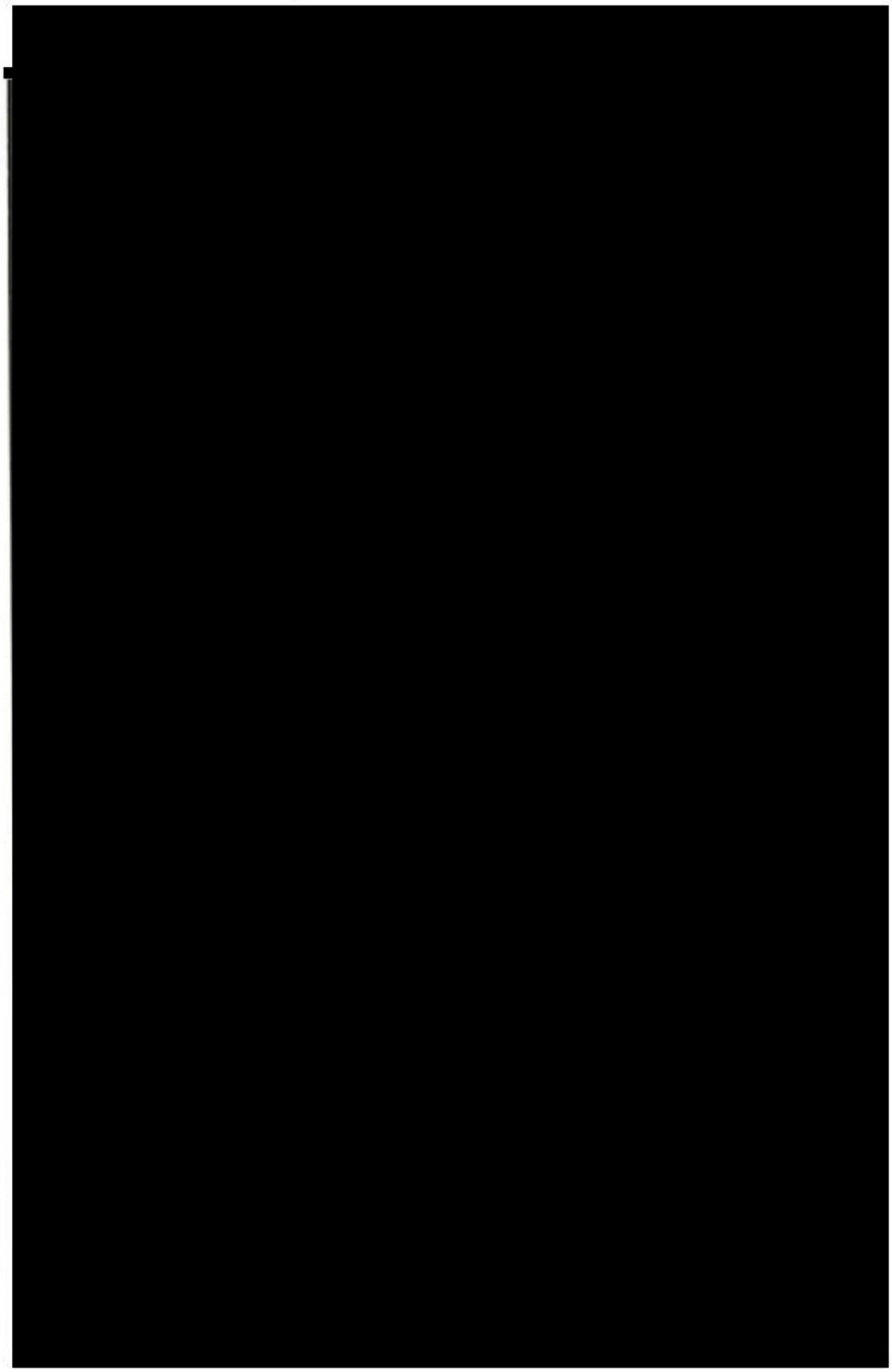
4f. Evidence of Student Demand

Submit documents that provide evidence of demand for the school (e.g., petitions that clearly indicate signers have students of age to enroll in the school and would consider enrolling them in the school, etc.).

Include a cover sheet with a table that identifies each document included with the evidence for this request, its page number(s), and a brief description of the document.

NOTE: ***If evidence of community outreach, support, and/or demand overlaps, it is not necessary to duplicate documents. Describe how any specific evidence of one demonstrates evidence of another in the applicable narrative description.***

By signing this petition, I am voicing my support for the approval of El Barrio Charter School for International Cultures and the Arts



By signing this petition, I am voicing my support for the approval of El Barrio Charter School for International Cultures and the Arts

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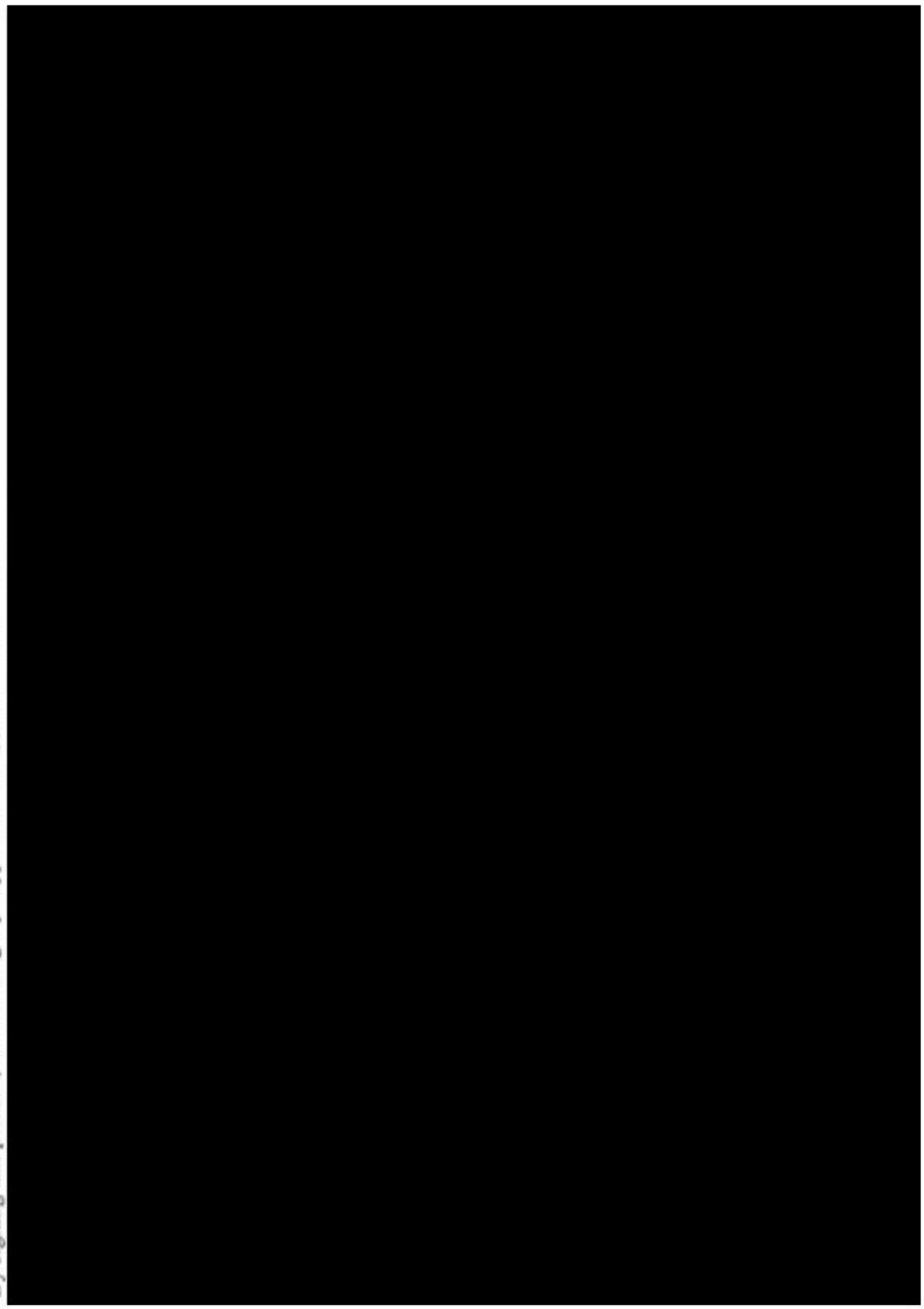
By signing this petition, I am voicing my support for the approval of El Barrio Charter School for International Cultures and the Arts



By signing this petition, I am voicing my support for the approval of El Barrio Charter School for International Cultures and the Arts

Name	Address	Email Address	Telephone Number
[redacted]			

5. Enrollment

a. <u>Enrollment Plan</u>

Provide a narrative description of the following aspects of the school's enrollment plan including:

- *The extent to which the proposed school's grade configuration aligns with the school district of location and how any misalignment may impact the school;*
- *Any differences in eligible or minimum age in the same grades between the proposed charter school and district schools;*
- *The pattern of growth over the charter term including anticipated student attrition, the rationale for the attrition rate, and plans to replace or limit the intake of students (i.e., the proposed school's "backfill" policy); and*
- *A statement about any growth that the applicants may seek in a future charter period if the school is renewed.*

NOTES:

- *A charter school may not open serving only Kindergarten unless it is an existing SUNY authorized education corporation seeking to open an additional school.*
- *Unless there is a compelling reason, a charter school must enroll a minimum of 50 students at a single site by its second year of operation. If you believe there is a compelling need for an exemption to this requirement, contact the Institute before submitting your application.*
- *If a school's enrollment at any point in its first two years of operation exceeds 250 students, all employees of the school would be deemed members of a separate bargaining unit of the same employee organization that represents similar employees of the school district of location.*
- *The school district of location or NYSED reviews applications for pre-K programs. Applicants may not submit an application for pre-K until the SUNY Trustees approve the charter.*

El Barrio Charter School for International Cultures and the Arts' grade configuration is aligned to the grade configuration of a traditional elementary school in New York City Community School District 4. To be eligible for admission to the school, a child must be at least 5 years old as of December 31st of the calendar year in which instruction commences. This age requirement is the same as all New York City Department of Education schools.[1]

The school will start with 75 kindergarten and 75 1st grade students, adding one grade per year throughout the initial charter term, which will result in a kindergarten through fifth grade school, consisting of 75 students per grade, totaling 450 students. El Barrio Charter School for International Cultures and the Arts estimates that we will lose approximately five percent of our

[1] https://www.schools.nyc.gov/enrollment/enrollment-help/new-students#:~:text=Children%20can%20start%20kindergarten%20in,children%20in%20grades%206%E2%80%938.

student population each year to attrition during the initial charter term. We intend to backfill every seat that becomes available, as soon as the seat becomes available, through the waitlist that the school will maintain following each year's student lottery and continued through the school's advertising and marketing campaigns. These campaigns will continue throughout the school year, not just in the lead up to the student lottery.

In the instance that this application is approved, upon renewal, we would seek to raise the enrollment of our current middle school, which is located in the school district adjacent to Community School District 4, or less than three miles from the furthest western point of District 4, to give students and families the ability to continue to attend our school through middle and high school.

b. Target Population Enrollment

Explain how the school will meet or exceed the enrollment and retention targets established by the SUNY Trustees for students with disabilities, ELLs, and FRPL students. The response should:

- *Cite the proposed school's enrollment and retention targets as determined through the enrollment and retention calculator found on our website;*
- *Describe the recruitment strategies the school will employ to attract each target population to the school;*
- *Describe any at-risk admissions factors, set-asides, or "preferences" the school would offer to increase the likelihood of enrolling targeted students;*
- *Provide a brief explanation of the efforts, resources, structures, or programs that the school will employ to retain these students and how the school will monitor the efficacy of such efforts including disaggregation of student performance data for each subgroup; and,*
- *Any replicator that is not currently meeting targets at any of its schools must provide an explanation as to why it is not meeting the targets, efforts made to meet the targets, and what new strategies the applicant intends to employ to meet the targets.*

Note: Including preferences beyond one extra weight (ticket) in the lottery may make the proposed school ineligible to receive federal Charter School Program ("CSP") grant funding.

El Barrio Charter School for International Cultures and the Arts Proposed Enrollment Targets, as Determined by SUNY Trustees		
	Comparable District Percentage by Grade Level	School Enrollment Target (Shows Target Numbers of Students in Grade Span)
Economically Disadvantaged	88.1%	399
English Language Learners	16.1%	73
Students with Disabilities	24.7%	112

El Barrio Charter School for International Cultures and the Arts Proposed Retention Targets, as Determined by SUNY Trustees		
	Comparable District Percentage by Grade Level	School Enrollment Target (Shows Target Numbers of Students in Grade Span)
Economically Disadvantaged	94.0%	375
English Language Learners	94.4%	69
Students with Disabilities	94.6%	106

Recruitment Strategies

East Harlem Demographics

According to 2021 data collected and analyzed by New York University's Furman Center East Harlem, which makes almost entirely located within the boundaries of New York City Community School District 4, 43% of East Harlem residents are Hispanic, 29.5% are Black, 13.9% are white, and 9.7% are Asian.[2] Nearly 25% of the population are foreign-born, children under 18-years-old reside in over 25% of households in East Harlem, and 31.2% of the population lives at or below the poverty rate, 13.2 percentage points above reh citywide average of 18%. The poverty rate of East Harlem residents under 18-years-old is 45.2% The largest income group in East Harlem was households making less than $20,000 a year, making up 31.6% of the neighborhood population.

Over 31 percent of rental units in East Harlem are operated by the New York City Housing Authority. There are four New York City Housing Authority developments within Community School District 4, The Jefferson Houses, The Corsi Houses, East 120th Street Rehab, and The Wagner Houses.[3]

According to data compiled by the United States Census Bureau, Spanish is the dominant language of 35.7% of households in the zip code 10035, the zip code in which Community School District 4's main offices are located.[4] English is the dominant language spoken in 54.7% of households in within that zip code.

El Barrion Charter School for International Cultures and the Arts will pursue extensive outreach efforts in the local community and will not be selective in any way. A recruiting team composed of board members, local volunteers, and school staff will be formed to focus exclusively on this effort. The goal of the outreach plan is to provide as much information as possible to families who may be interested in enrolling their child. To achieve this end, information kits, containing brochures, flyers, application forms, and vital school information, will be distributed throughout the community. These information kits, translated in English and Spanish, will be available at local businesses, day care centers, social service agencies, any institution serving families with young children, and mailed to families with school age children. In addition, the

[2] https://furmancenter.org/neighborhoods/view/east-harlem
[3] http://opportunitynycha.org/programs-near-me/east-harlem/
[4] https://data.census.gov/table/ACSST5Y2021.S1601?q=languages%20spoken%2010035%202021

school will advertise in the local newspaper and on social media, as well as host a series of information sessions in the community, which will include open houses and recruitment fairs.

Economically Disadvantaged Students

To ensure that El Barrio Charter School for International Cultures and the Arts enrolls its target percentage of economically disadvantaged students, we intend to host information sessions, post advertisements, and hand out information about the school at NYCHA buildings, hold information sessions at day care and pre-kindergarten facilities, and advertise on public announcement boards and on social media. Additionally, we will post QR codes around train stations, bus stops, and other highly populated areas in the school district. The QR codes will take prospective families to the school's website, which will provide dates for public information sessions, have a frequently asked question section, and have information about how to submit a student application for the school lottery.

English Language Learners

To ensure that we surpass our English language learner enrollment goal, we will highlight the dual language education model our school will employ. Based on the research we have conducted for this application, we believe that Community School District 4 does not currently have a true dual language elementary school. Our planning team believes that this will be a very desirable education model for parents in Community School District 4. Further, because of the dual language program, a large percentage of our staff will be bilingual, which will be helpful for parents who only speak Spanish. We will also send representatives from the school outreach team to any facilities that house migrant families. Our advertisements for the school, as well as our school website will be in English and Spanish. Finally, we will highlight the success our partner school, the South Bronx Charter School for International Cultures and the Arts has had education English language learners. As shown in the chart below, as significantly high percentage of our English language learner population in our elementary school grades achieved proficiency on the New York State Assessment Exams.

Percentage of English Language Learners Achieving Proficiency on the State Assessment Exams		
	English	Mathematics
3rd Grade	82%	88%
4th Grade	93%	100%
5th Grade	64%	80%

We will apply the lessons that we have learned educating English language learners at the South Bronx Charter School for International Cultures and the Arts to the English language learner population at El Barrion Charter School for International Cultures and the Arts.

Students with Disabilities

In order to meet and exceed our enrollment expectations for students with disabilities, we will highlight the additional services that the school will offer in order to ensure that our students receive all of the resources necessary to ensure that they can succeed academically, socially, and emotionally.

Lottery Preferences

El Barrio Charter School for International Cultures and the Arts will have the following lottery preferences:

- English language learners who reside in Community School District 4 will receive priority for 50% of our available seats;
- Students with a disability who reside in Community School District 4 will receive priority for 25% of our available seats;
- English language learners who reside outside Community School District 4 will receive priority for 50% of our available seats; and
- Students with a disability who reside outside Community School District 4 will receive priority for 25% of our available seats.

General education, non-English language learner students will fill the remaining seats, with priority going to students who reside in Community School District 4.

In practice, the lottery for each grade will go through the following process:

- Up to 38 English language learners who reside in Community School District 4 will be selected;
- Up to 19 students with a disability who reside in Community School District 4 will be selected (if an English language learner also has a disability, that student will count toward both categories);
- If any seats set aside for English language learners remain available, students who reside outside Community School District 4 will be selected for those seats;
- If any seats set aside for students with a disability remain available, students who reside outside Community School District 4 will be selected for those seats;
- General students who reside within Community School District 4 will be selected for any remaining seats;
- General education students who reside outside Community School District 4 will be selected for any remaining seats.

Retention Practices for Economically Disadvantaged Students, English Language Learners, and Students with Disabilities

We believe that the best way to retain students is to provide a quality education, in a safe learning environment, and to be in frequent communication with our families. We also want to provide our families a space to raise concerns they have about the school, so those concerns can be addressed in a timely manner. To that end, we will set aside a seat on the school's board for a

parent representative and hold monthly meetings for our parents to discuss concerns with our school's staff.

Further, to retain students of families who do not speak English, we will ensure that all of the materials we send home are translated into their native language and that at least one person who is fluent in their native language is available anytime they visit the school. To ensure that students with disabilities remain in our school, we will ensure that our school is sufficiently staffed to address the extra needs that those students require.

Replication School Demographics

As shown through the chart below, our partner school, the South Bronx Charter School for International Cultures and the Arts, had a higher percentage of economically disadvantaged and English language learner students when compared to Community School District 7 on BEDs day in the 2022-23 school year. Shortly after BEDs day, the school enrolled a large number of students whose families came to New York City seeking asylum. All of those students were English language learners. As a result, the percentage of English language learners enrolled at the South Bronx Charter School for International Cultures and the Arts increased to nearly 45% of the student population. Although the percentage of students with disabilities at the South Bronx Charter School for International Cultures and the Arts was below the district average, the school has created a lottery preference for students with disabilities and has experienced an increase in their enrollment in the 2023-24 school year.

2022-23 School Year Demographics on BEDs Day		
	South Bronx Charter School for International Cultures and the Arts[5]	Community School District 7[6]
Economically Disadvantages Students	96%	94%
English Language Learners	39%	17%
Special Education Students	14%	28%

c. <u>Student Enrollment Table</u>

Complete the student enrollment table provided in the budget template and include a copy of it with this request. The proposed enrollment should be entered in exact absolute numbers (e.g. 135) and not as a range (e.g. 130-140).

Note for replicators: Include separate enrollment charts for both the proposed new school and for the overall education corporation.

Proposed El Barrio Charter School for International Cultures and the Arts 1st Charter Term Student Enrollment Table					
	2025-26	2026-27	2027-28	2028-29	2029-30

[5] https://data.nysed.gov/enrollment.php?year=2023&instid=800000058885
[6] https://data.nysed.gov/enrollment.php?year=2023&instid=800000046647

Kindergarten	75	75	75	75	75
1st Grade	75	75	75	75	75
2nd Grade	-	75	75	75	75
3rd Grade	-	-	75	75	75
4th Grade	-	-	-	75	75
5th Grade	-	-	-	-	75
Total	150	225	300	375	450

South Bronx Charter School for International Cultures and the Arts Student Enrollment Table During the Initial Charter Term					
	2025-26	2026-27	2027-28	2028-29	2029-30
Kindergarten	75	75	75	75	75
1st Grade	75	75	75	75	75
2nd Grade	75	75	75	75	75
3rd Grade	75	75	75	75	75
4th Grade	75	75	75	75	75
5th Grade	75	75	75	75	75
6th Grade	90	90	90	90	90
7th Grade	90	90	90	90	90
8th Grade	90	90	90	90	90
9th Grade	125	125	125	125	125
10th Grade	125	125	125	125	125
11th Grade	125	125	125	125	125
12th Grade	125	125	125	125	125
Total	1,220	1,220	1,220	1,220	1,220

Enrollment Chart for South Bronx Charter School for International Cultures and the Arts and El Barrio Charter School for International Cultures and the Arts for the Proposed Initial Charter Term					
	2025-26	2026-27	2027-28	2028-29	2029-30
Kindergarten	150	150	150	150	150
1st Grade	150	150	150	150	150
2nd Grade	75	150	150	150	150
3rd Grade	75	75	150	150	150
4th Grade	75	75	75	150	150
5th Grade	75	75	75	75	150
6th Grade	90	90	90	90	90
7th Grade	90	90	90	90	90
8th Grade	90	90	90	90	90
9th Grade	125	125	125	125	125
10th Grade	125	125	125	125	125
11th Grade	125	125	125	125	125
12th Grade	125	125	125	125	125
Total	1,370	1,445	1,520	1,575	1,670

Response 5d. Admissions Policy

Describe the admissions policy for the school including any at-risk designations or set-asides, and how the school intends to apply the statutory preferences for returning students, siblings, students residing in the school district or CSD of the location of the proposed school, and employees of the education corporation or CMO (up to a 15% set aside) in accordance with the Act. The admissions policy should also indicate in which grades the school would admit students, whether it would fill seats vacated by enrolled students (i.e. "backfill"), and if applicable, the date after which the school would no longer accept students.

Further Institute guidance relating to school admissions, including the new employee and CMO employee preference, is available on our website.

Note for replicators: (1) Education corporations operating an existing Universal Full-Day pre-Kindergarten may provide a preference to those students in admission to the Kindergarten of a new school(s), but should do so consistently across all schools. This preference does not extend to pre-Kindergarten programs operated by community based organizations related to the charter school(s). (2) In the case of an existing education corporation proposing to operate an additional school, note that each school may have its own distinct admissions policy; they do not need to be uniform across schools.

El Barrio Charter School for International Cultures and the Arts will adhere to the provisions of Section 2854 (2) of the Education Law to guide the admission policies and procedures of the Charter School.

Equal Access

As per §2854(2)(a) and (b), the school will be open to any student who is qualified under the laws of New York for admission to a public school. Admission of students will not be limited on the basis of intellectual ability, measures of achievement or aptitude, athletic ability, disability, race, creed, gender, national origin, religion, ancestry, proficiency in English or any other ground that would be unlawful. In short, there will be no admission requirements and no tests of any sort will be given to determine whether or not admission will be granted.

Every student will be enrolled who submits a timely application space permitting. If the number of applications exceeds the school's capacity per grade level or building-wide, the applicants will be selected on the basis of an open lottery.

In the event El Barrio Charter School for International Cultures and the Arts receives more student applications than we have seats available, the school will conduct an admissions lottery. The school proposed having the following lottery preferences:

- All eligible siblings of previously enrolled students will be accepted in El Barrio Charter School for International Cultures and the Arts;
- Up to 10% of all seats will be set aside for children of staff members;

- English language learners who reside in Community School District 4 will receive priority for 50% of our available seats;
- Students with a disability who reside in Community School District 4 will receive priority for 25% of our available seats;
- English language learners who reside outside Community School District 4 will receive priority for 50% of our available seats; and
- Students with a disability who reside outside Community School District 4 will receive priority for 25% of our available seats.

General, non-English language learner students will fill the remaining seats, with priority going to students who reside in Community School District 4.

In practice, the initial lottery for each grade will go through the following process:

- Up to 15 seats will be set aside for children of staff members;
- Up to 38 English language learners who reside in Community School District 4 will be selected;
- Up to 19 students with a disability who reside in Community School District 4 will be selected (if an English language learner also has a disability, that student will count toward both categories);
- If any seats set aside for English language learners remain available, students who reside outside Community School District 4 will be selected for those seats;
- If any seats set aside for students with a disability remain available, students who reside outside Community School District 4 will be selected for those seats;
- General lottery students who reside within Community School District 4 will be selected for any remaining seats;
- General lottery education students who reside outside Community School District 4 will be selected for any remaining seats.

Lotteries in subsequent years will employ the same process, except the first preference set aside will be for eligible siblings of current El Barrion Charter School for International Cultures and the Arts students.

Students enrolled El Barrion Charter School for International Cultures and the Arts on the last day of each school year will automatically be registered to continue at the school the follow year, if they meet academic requirements in the next subsequent grade, if not, they will be held back or given the opportunity to meet the requirements in summer school. If a previously enrolled student is absent for several days in the following school year, a school representative will contact the family to inquire if the student will be returning to El Barrion Charter School for International Cultures and the Arts. If that student decides to leave the school, the seat will be backfilled through the waitlist.

If, for the 2025-26 school year, there are more applicants for kindergarten and/or first grade than seats available, the school will host a lottery. Each subsequent school year, if there are more applications than seats available, there will be a full lottery to determine who is awarded seats in the next school year's kindergarten class. If applications are received for grades that the

school already serves, applicants will be put on a waitlist and their families will be contacted if seats become available.

Application Process

If this application is approved, the application period will in late fall or early winter 2024; the deadline for applications to be received for Lottery will be April 1, 2025. Application will continue to be accepted beyond the lottery drawing. If seats are available, students will be immediately enrolled in the school. If there is a waitlist, students will be given a number on the waitlist in accordance with when their applications are submitted. As discussed above, school information kits, including applications, will be widely available, electronic copies will be available on the school's website and physical copies will be available upon request, as well as at various locations throughout the community.

The application process begins when a parent or guardian completes an application form. It will provide the school with basic information about their child, such as, name, address, date of birth, and number of siblings applying to the school. In order to be eligible for the lottery, all applications must be received on or before the application deadline. Once received, the application will be time-stamped, photocopied to a separate secured file, and entered into a database. All information provided on the application will be verified with the applicant's family, especially, the student's age, address, and sibling status.

After an application has been deemed complete and accurate, a confirmation card will be mailed indicating the receipt of the application. Please note that applications received after the deadline will be entered into the database on first-come, first-serve basis. If a lottery has not been held, applicants will be admitted to the school by grade in the order in which their applications were received. If a lottery has been held, these applicants will be placed on a waitlist beginning after the last person in each grade who was selected by lottery. The school will inform parents of their status on the waitlist.

Lottery

In the event there are more applications than seats available for any given grade level at the end of the enrollment period, a lottery will be held for that grade level. All applicants will be contacted by phone, email, and/or traditional mail to notify them of the date, time and location of the lottery. It will be held at an appropriate time for parents, such as a weekday evening, and at or near the location of the school and a virtual option will be made available to families who cannot attend in person. The lottery will be open to all interested parties and to the general public and held in full view of the public.

Registration

For students who have been admitted, parents will be requested to register their child as soon as practical. The registration form will include emergency contact information, immunizations status, and other pertinent information. If a family has not responded by the registration deadline date or has chosen another school, the next child on the wait list will be

notified regarding their admission to the school. Upon registration (or on the first day of instruction for students) parents will receive an updated copy of the Parent Handbook. Provide the school's proposed contract with its Educational Service Provider (if applicable).

6. Curriculum and Instructional Design

***NOTE*: The responses to Requests 6(a-f) together may not exceed a total of 50 pages in length. This does NOT include Request 6(g) - Draft Accountability Plan. The Institute encourages applicants to use Requests 6(a-f) to develop a narrative explaining in detail the proposed school's academic program and use Request 23 – Supplemental Information to provide any supporting curricular artifacts (e.g., planning templates, pacing calendars, evaluation rubrics, etc.).**

a. Curriculum Selection Process

Summarize the school's curriculum, by subject, and the rationale for all curriculum decisions including:

- *Research evidence of the effectiveness of interdisciplinary curriculum and its benefits, Dual language, Eureka Math, Amplify Science*
- *Research-based evidence of effectiveness, particularly in meeting the needs of the school's target population, including proper citations.*
- *Research-based evidence of the effectiveness of the dual language model and curriculum:*
- *Research-based evidence of effectiveness of Amplify Science Curriculum and meeting the needs of the school's target population:*
- *Research-based evidence of effectiveness of interdisciplinary curriculum:*
- *Discussion of how the school's curriculum is aligned to New York State standards.*
-

Our dual language model will be the curricular mainstream at EBCSICA and taught through two languages, English and Spanish. Teachers of dual language classes will create a cognitive challenge through thematic units of the core academic curriculum. Peer teaching and cooperative learning strategies will be used to capitalize on this program and serve as an important stimulus for the cognitive challenge. Dual language students will receive the same academic content and be held to the same New York State Standards as the English native speakers. Content will allow for students to focus on real world problem solving and stimulate their growth to make more than one year's progress, every year in both languages. Additionally, with no translation and no repeated lessons in the other language, separation of the two languages will be a key component of this model. Classroom and school resources will be available in both languages to support language learning. The resources will include books written in both languages representing different genres, ethnic backgrounds and cover a range of skill levels. As confirmed in research conducted over 18 years by Collier & Thomas and presented in "The Astounding Effectiveness of Dual Language Education for All" "the impact of dual language programs on student achievement is closing the achievement gap. The dual language model is seen as an enrichment model in contrast to remediation programs. Enrichment dual language schooling closes the academic achievement gap in L2 and in first language (L1) students initially below grade level, and for all categories of students participating in this program. This is the only program for English learners that fully closes the gap; in contrast, remedial models such as English as a second language (ESL)

pullout, ESL content/sheltered instruction (when taught as a program with no primary language support), structured English immersion, and transitional bilingual education only partially close the gap. Often, the gap widens again as students move into the cognitive challenge of the secondary years where former ELLs begin to make less than one year's progress per year. Furthermore, if students are isolated from the curricular mainstream for many years, they are likely to lose ground to those in the instructional mainstream, who are constantly pushing ahead." (Collier & Thomas, 2011)

The school has carefully selected educational programs that are available in both English and Spanish such as Eureka Math and Amplify Science. The best in trade books will be chosen for literature in both languages. Libraries from K-2 will be separated by language whereas 3-5 classrooms will have libraries in both languages available to students.

English Language Arts

EBCSICA will use a comprehensive literacy approach and focus on teaching the fundamentals of reading, writing, listening, and speaking. The ELA curriculum will be scientifically research proven educational programs that are aligned with State learning standards. It will comprise five primary elements: phonemic awareness, phonics, fluency, vocabulary, and text comprehension.

An important outcome of the EBCSICA curriculum and mission is to teach students to become critical thinkers and lifelong learners. To this end we have included grade-level trade books and classroom libraries. Students are exposed to great works of literature and are engaged in discussing, analyzing, and debating these works. This type of learning experience helps students gain important knowledge and instill a passion for authentic literature, which will become the basis for life-long learning. 165 minutes of instruction will be designated for reading and writing for all students using grade-level trade books and classroom libraries with authentic literature. EBCSICA will use a comprehensive literacy approach and will focus on teaching the fundamentals of reading, writing, listening, and speaking. Comprehensive literacy incorporates many components proven for developing strong readers and to accomplish our mission of producing students who meet or exceed the State ELA standards. such as independent and shared reading, guided reading and writing experiences, read aloud, and explicit instruction of phonemic awareness, phonics, spelling, and word study. As part of the reading curriculum students will be exposed to and develop critical, creative, and scientific thinking necessary to become effective readers and thinkers through a range of texts & genres. In the lower grades this will be implemented through class read aloud and shared reading. In the middle and upper grades students will use whole class novels, journals, and periodicals to develop critical reading and thinking skills. Students will be exposed to and develop phonics and phonemic awareness in the early grades (K-2) in an effort to build a strong foundation for developing reading comprehension and writing throughout all grades. In Grades 3-5, the program will provide explicit instruction in vocabulary development with ample practice to support reading comprehension.

In writing students will follow the writing process to learn about; pre-writing, drafting, revising, editing, proofreading, and publishing. They will produce a range of writing through narrative, informational and persuasive pieces. They will explore the author's craft using mentor texts and incorporate effective writing techniques into their own writing. Students will be exposed

to writing opportunities across the curriculum in both languages including social studies, science and math.

To inform instruction, the school will use reading partnerships, student conferencing, and administer DRA/EDL and I-Ready assessments to plan for support of targeted areas of need. In addition, teachers will receive training in each of the five components to support classroom instruction. Components will develop strong readers; reading independently, shared reading & read aloud and guided reading experiences.

Mathematics In an effort to create a challenging learning environment with high expectations for all children, Eureka Math will be used throughout the grades. Eureka's common core framework provides conceptual understanding, key areas of focus, and connection to prior concepts and skills. The program identifies the desired math outcomes first, and tailors learning to meet the objective. Additionally, the program enables students to progress toward a higher level of achievement and steadily grow their math confidence. Students in grades K-2 will receive a 90-minute block of instruction while students in grades 3-5 will receive 120 minutes of instruction daily.

An independent study led by the nonprofit research development and service agency WestEd along with funding from the National Science foundation found encouraging evidence that Amplify Science curriculum has a significant positive impact on student learning. WestEd research study with first grade classrooms shows that students significantly outperformed students in comparison classrooms on two NGSS -focused assessments. The study was the first randomized controlled trials of widely available curriculum materials for the NGSS in K-3 Classrooms. In addition, WestEd conducted further research of the Amplify Science curriculum with middle school students and found the estimated impact was statistically significant ($p < 0.001$) and corresponds to an effect size of 0.36. This impact is consistent with the average student using the Amplify Science curriculum moving up 14 percentiles compared to their peers who used other materials. The results were similar across gender and racial groups, and for students with varying levels of math and literacy achievement. (Harris, C. J., Murphy, R., Feng, M., & Rutstein, D. (2023). Supporting science learning and literacy development together: Initial results from a curriculum study in 1st grade classrooms. WestEd.

There has been an international shift in considering what is most important for a student to Know, Do, and Be (KDB) in order to successfully navigate the 21st Century. Traditionally curriculum expectations were largely in the cognitive realm. However now, in the 21st Century, the focus is more on conceptual thinking rather than memorizing facts. Examples of fundamental concepts include sustainability, change, cause and consequences, interdependence, and systems. These concepts are interdisciplinary. In addition, the change in educational policies is moving away from lower-order skills to higher order thinking skills. As well it includes a focus on mental health, personal growth, socio-emotional learning and values and attitudes with the ultimate goal of being lifelong learners who can maintain healthy relationships, and values that allow them to successfully participate in society. (Bialik, Bogan, Fadel, & Horvathova, 2015). (Drake & Reid, Journal of Educational Research, 2018.

Historically, many studies at all grade levels have been conducted for close to 100 years reflecting data that integrated curriculum is effective for academic learning. "Students experiencing integrated approaches do as well as, or better than, students in traditional classrooms in academic success (see, for example, Aikin, 1941;Barr, Boulay, Selman, McCormick, Lowenstein, Gamse, Fine, & Leonard, 2015; Drake, Savage, Reid, Bernard, & Beres, 2015; Yoon, Dyehouse, Lucietto, Diefes-Dux, & Capobianco, 2014). As well, students who experience the integration of socio-emotional learning improve their academic scores (Vega, 2012b). Thus, an interdisciplinary curriculum can lead to deeper learning and a shift from surface learning and "covering content" to understanding a topic in depth with the student taking the lead in his or her learning" (Fullan, 2013, p. 3).

All curriculum content will be developed in alignment with New York State standards, fostering the development of knowledge and skills that support students to be prepared, 21st Century citizens. Standards are skillfully reflected in and woven into grade studies allowing for personalized connection with content. In addition, standard based content provides venues for students to be represented both culturally and linguistically in their learning experiences. Students will use a variety of intellectual skills to demonstrate their understanding of major ideas, eras, themes, developments, and turning points in the history of the United States and New York, and citizenship. The focus will be providing a strong academic foundation in the following areas: (i) History of United States and New York City; (ii) World History; (iii) Geography (local, national, and global); (iv) Economics; and (v) Civics, Citizenship, and Government (U.S. and New York City). There will be extensive use of maps, atlases, almanacs, grade-level trade books, and primary source materials.

Understanding	Standard	Skills	Essential Question	Vocabulary	Text & Online Resources	Assessments	Teacher Support
A community is interdependent by developing roles for its citizens.	Identify different types of political systems found in world communities.	Explore Iroquois clan system of nine clans –each clan is linked by a common female ancestor with women possessing a leadership role within the	How was a clan organized?	Clan, Turtle, Bear, Wolf, Heron, Hawk, Snipe, Beaver, Deer and Eel			**Developing Oral Language Proficiency & the Class Study** Everyday for 15 minutes. Open ended questions that everyone can
	The study of New York State and United States history requires an analysis of the development of American	Explore organization of clans; how families were grouped into clans descending from the matrilineal side.	Line of descendence? What does it mean to be a matrilineal society?	matrilineal line of descendence; Spanish: el sistema de descendencia, matrilineal, ciudadano	Spanish: Artículo #2 :"Gente de la Vivienda Comunal" "La vida del tribu"-	Define matrilineal	A person's clan is the same as their mother's clan. The members of each clan are all related to each other through
A community is interdependent by developing roles for its citizens.		Explore social organization of a clan & the responsibility of the Clan Mother	How were responsiblitiies shared by members of the clan? What was the role of Clan Mother?	role, responsibility, clan mother, citizens		Define role of Clan mother	
A community is interdependent by developing roles for its citizens in order to increase productivity and ensure prosperity.	Compare and contrast the experiences of different ethnic, national, and religious groups, including Native American Indians, in the United States, explaining their contributions to American society and culture	Explore what a day in the life of the Iroquois village was like; roles and responsibilities for men, women, and children. Spanish: Oral language daily practice: Open ended questions that everyone can respond to based on	English What were the roles and responsibilities for Iroquois men, women and children? Spanish: Pregunta: "¿Cuál era la responsabilidad de la mujer iroquesa" Respuesta: "La responsabilidad de la mujer iroquesa era....."	role, responsiblity	Demonstrate respect for the rights of others in discussions and classroom debates, regardless of whether one agrees with the other viewpoints	Define role of men English: Spanish women - *¿Que hacian..?* *¿Como vivian..?* *¿Que comian..?* *¿Cómo trabajan..?*	**Pregunta:** "¿Cuál era la responsabilidad de la mujer iroquesa" Respuesta: "La responsabilidad de la mujer iroquesa era....." **Pregunta:** "¿Qué hacía la mujer iroquesa?" Respuesta: "La mujer

Understanding	Standard	Skills	Essential Question	Vocabulary	Text & Online Resources	Assessments
Different gnres have different structures and conventions. Readers use different strategies to "become" their character and use that information to make predictions.	3R3: In literary texts, describe character traits, motivations, or feelings, drawing on specific details from the text.	Apply content/strategy in mini lesson to make different types of connections with the character.	How would I describe Julian? How would I describe Gloria? **SEL/**How can I better understand my character, his/her feelings, and use that information to make predictions? **Me Llamo Maria Isabel:**¿Cómo se siente Maria Isabel acerca de su nueva escuela?	Think alouds, envisioning, predicting, story elements, setting,	The Stories Julian Tells	Daily reader's notebook entries, Booktalks, practicing listening skills to improve the quality of class discussions/booktalk
	3RF4: Read grade-level text with sufficient accuracy and fluency to support comprehension.		How does the author's language help us understand the story and the characters? What does the *author's lanugage show me about* Julian's father? ***Me Llamo Maria***	descriptive language, visualize	The Stories Julian Tells	Stop & Jot/descriptive language of a given scene & Sketch the scene identify specific author's language that allows the reader to visualize the person or the scene.

Teachers will know what to teach and when to teach it including the curriculum resources that will support instructional planning:

Weekly curriculum planning meetings focus on content of grade level curriculum maps in ELA, social studies and science. Through discussion and grade level planning partnerships, teachers are able to select key content and the focus language for introduction and plan lessons and task assignments including those that extend and enhance the learning and to ensure dual language congruence. Eureka Math has its own pacing guide used during weekly planning. In addition, monthly half days provide additional training opportunities in inquiry- oriented teaching & learning strategies.

***DAILY BLOCK** Grade K- 2	Monday	Tuesday	Wednesday	Thursday	Friday
8:10 -8:25	Morning Meeting *Includes Math Routines	Morning Meeting *Includes Math Routines	Morning Meeting *Includes Math Routines	Morning Meeting *Includes Math Routines	Morning Meeting *Includes Math Routines
8:25- 8:45	Shared Reading Conventions of Print & Strategies for Decoding	Shared Reading Conventions of Print & Strategies for Decoding	Shared Reading Conventions of Print & Strategies for Decoding	Shared Reading Conventions of Print & Strategies for Decoding	Shared Reading Conventions of Print & Strategies for Decoding
8:45-9:45	Reader's Workshop Independent Guided Reading Literacy Stations	Reader's Workshop Independent Guided Reading Literacy Stations	Reader's Workshop Independent Guided Reading Literacy Stations	Reader's Workshop Independent Guided Reading Literacy Stations	Reader's Workshop Independent Guided Reading Literacy Stations
9:45 -11:00	Eureka Math	Eureka Math	Eureka Math	Eureka Math	Eureka Math
11:00-11:30 (30 min)	Read Aloud + Comprehension *All Genres*	Read Aloud + Comprehension *All Genres*	Read Aloud + Comprehension *All Genres*	Read Aloud + Comprehension *All Genres*	Read Aloud + Comprehension *All Genres*
11:40-12:30	Lunch	Lunch	Lunch	Lunch	Lunch
12:30-1:00 (30 min)	Math cont.	Math cont.	Math cont.	Math cont.	Math cont.
1:00-1:55	Writing Block Includes Process Writing	Writing Block Includes Process Writing	Writing Block Includes Process Writing	Writing Block Includes Process Writing	Writing Block Includes Process Writing
2:00 – 2:45	Social Studies including Project Time	Social Studies Project Time	Social Studies including Project Time	*Science + LAB	*Science + LAB
2:45:3:30	MUSIC	HEALTH	ART	DRAMA	ART

***DAILY BLOCK** Grades 3-5	Monday	Tuesday	Wednesday	Thursday	Friday
8:10 -8:50	Independent Reading & Conference	Independent Reading & Conference	Independent Reading & Conference	Independent Reading & Conference	Independent Reading & Conference
8:50- 9:50	Read Aloud + Strategy include Inquiry & Close Reading Novel	Read Aloud + Strategy include Inquiry & Close Reading Novel	Read Aloud + Strategy include Inquiry & Close Reading Novel	Read Aloud + Strategy include Inquiry & Close Reading Passage*genres	Read Aloud + Strategy include Inquiry & Close Reading Passage*genres
9:50-10:05	Partner Booktalk – after 6 wks. with Partnership book	Partner Booktalk- after 6 wks. with Partnership book	Partner Booktalk- after 6 wks. with Partnership book	Partner Booktalk- After 6 wks. with Partnership book	Partner Booktalk- After 6 wks. with Partnership book
10:-05 11:05 (60 min)	Writing Block Includes Process Writing, Inquiry & Literary Letter	Writing Block Includes Process Writing, Inquiry, & Literary Letter	Writing Block Includes Process Writing, Inquiry, & Literary Letter	Writing Block Includes Process Writing, Inquiry, & Literary Letter	Writing Block Includes Process Writing, Inquiry, & Literary Letter
11:05- 12:30 (90 min)	Eureka Math	Eureka Math	Eureka Math	Eureka Math	Eureka Math
12:30- 1:25	Lunch	Lunch	Lunch	Lunch	Lunch
1:30- 2:00 (30 min)	Math cont.	Math cont.	Math cont.	Math cont.	Math cont.
2:00- 2:45	Physical Education	Art	Art	Physical Education	Art
2:45 – 3:30	Social Studies Project Time	Social Studies Project Time	Social Studies Project Time	*Science + LAB Lab Report	*Science + LAB Lab Report

The curriculum is a*ligned with the school's educational philosophy and furthers its specific mission, key design elements, and unique themes.*

The El Barro Charter School for International Cultures and the Arts' curriculum is constructivist, child-centered, and inquiry oriented. It is planned by teachers based on how children develop and learn. In addition, knowledge of subject matter along with student development are used to plan instruction. Content is connected to the real world and builds on students' experiences, interests,

cultural backgrounds, and abilities. There is an experiential emphasis whereby students engage in learning through a range of formats and learning styles during the school day and outside the school environment through purposeful trips, arts infusion and content learning through collaborative inquiry. The classroom environment is an integral part of the curriculum and one that promotes social/emotional development and group responsibility.

b. Assessment System

Describe the diagnostic, formative, and summative assessments the school will use to evaluate student knowledge and skills. This response should:

- *Describe each assessment's purpose, design, format, and rationale for its selection;*
- *Describe key considerations in the selection or creation of any assessments not yet identified including as it relates to ascertaining the impact of student learning loss; Describe how the school will collect and analyze assessment results;*
- *Explain how the school will ensure assessment results are valid and reliable;*
- *Describe who will be responsible for administering assessments and collecting and analyzing the results;*
- *Explain how school leaders and teachers will ensure student work products resulting from instruction indicate student preparation for success on state assessments;*
- *Explain how the following stakeholders will have access to and be able to use assessment results: teachers, school leaders, the education corporation's board of trustees, and students and parents; and*
- *Describe how the school will inform parents and students about academic achievement and progress including the timing, frequency, and nature of the information.*

Teachers will use on-going assessment to inform and enhance instruction, leading to student growth and achievement. The school will also administer the state criterion-referenced exams providing the school with absolute, value-added, and comparative measures of student performance.

The school will engage in regular review and analysis of student progress throughout the year using a range of platforms; student conferencing, running records/DRA & EDL, writing samples, rubrics, checklists, data from formative & summative assessments, student conferences, and Early childhood literacy & math checklists. Assessment review is accomplished via grade level planning meetings and professional development half days.

Teachers will work together with the leadership team and have extensive conversations regarding student performance and areas that need further support. Teachers will be required to analyze their students' assessment scores and with assistance from the principal and AP of Curriculum identify possible resources and interventions to address the areas of weakness identified. The principal as head instructional leader will closely monitor this process through weekly meetings to review student work samples and hold relevant conversations resulting in an action plan for

implementation of planned interventions. This is in addition to classroom observations and evaluations.

Teachers will be responsible for administering formative and summative assessments and analyzing the results. Data is collected and posted in spreadsheets where student progress can be tracked.

The school will use student assessment data from DRA & EDL, interim assessments, mock exams or simulations, NYS assessments, and teacher-made science and social studies exams to support instructional planning. Typically, when state assessment results are obtained, the principal and assistant principal for curriculum review the results and then share with teachers by grade level. Through analysis they determine how their students did in the previous grade so they are able to review the historical performance and may pace instruction accordingly. They strategize as a group, effective instructional changes that will enhance student performance, incorporating them into literacy and math content.

In grades Kindergarten through 2nd grade, DRA & EDL assessment results and Early Childhood literacy and math checklists will be used in place of state exams. In this case, every two months the teacher will assess and receive assessment results that are then used to differentiate instruction, form or adjust reading groups, and plan instruction.

In short, El Barrio Charter School for International Cultures and the Arts' assessment process is comprehensive and rigorous.

Parents and students will be informed about academic achievement and progress daily, weekly and throughout the year via Bloomz, reports, one-on-one meetings, and conferencing including student-led sessions where they may review data and or student work and plan for next steps.

Monthly Board meetings will be held where the principal shares current student data with the board academic committee members via the academic dashboard. In addition the curriculum team will provide report updates on school initiatives including curriculum.

Attendance will be is tracked via the attendance dashboard. Students with Disabilities dashboard will be reviewed by the school leadership team where student enrollment and discharges regarding related services are available.

Please find below a table summarizing all of the assessments that the school administers.

Assessment	Subjects Tested	Grade Levels Tested	Month Assessment is Given
NYS English-Language Arts Assessment	English Language Arts	Grades 3 – 5	April
NYS Mathematics Assessment	Mathematics	Grades 3 – 5	May
NYS Science Assessment	Science	Grade 5 & 8	May, June

Early Childhood Checklist	English Language Arts ELA + Math	K- 2	September & June
DRA /EDL	Early Childhood Literacy – Spanish and English	Grades K-5 *** Also used for 4th grade students deemed to be at-risk or in need of Title I services**	October, January, March, June (plus progress monitoring when needed)
NYSITELL	English Language Proficiency	Grades K – 5 (new students)	September (and new students as needed)
NYSESLAT	English Language Proficiency	Grades K – 5	May
IReady Assessments	English and Mathematics	Grades K ~~9~~-12	September, January, and May
Eureka Module Assessments	Math	Grades K-12	Monthly

The school's rationale for the selection of assessments is as follows:

- State assessments (ELA, mathematics, science, social studies, NYSITELL, NYSESLAT, etc.) are required by state law.
- DRA will be used in grades K-5 to determine a student's independent reading level and identify student's strengths and weaknesses to guide instructional decision making.
- I-Ready Assessments will be used to provide periodic feedback on students' overall subject proficiency and to identify students in need of additional academic support. The assessment is also correlated with skills measured by the state ELA and mathematics assessments.
- Curriculum-embedded assessments (e.g. unit tests) will be used to determine students' mastery of skills and content taught within the school's instructional program.

c. Instructional Methods

Describe the pedagogical approach the school will use to implement its curriculum including:

- *The instructional methods or techniques to be employed in the school including any specific requirements for implementing this pedagogical approach (e.g., co-teaching or aides, technology, physical space, approaches to classroom management, etc.);*
- *Research or existing models that support the use of these instructional methods, especially considering the school's target population and curricular choices outlined in Response 6(a) – Curriculum Selection Process; and,*

- *An explanation of how the instructional methods align with the school's educational philosophy and further its specific mission, key design elements, and unique themes.*

The school will use varied and innovative teaching methods that will meet the academic needs of all children. These methods reflect the school's mission to provide constructivist, child centered teaching and learning experiences in order for students to reach their full potential

Teaching methods will include project-based learning, hands-on experiences, individualized and small group instruction, cooperative learning, and direct teacher instruction. Our instructional methods will include scientifically proven and standards-based materials, which utilize strategies with an emphasis on literacy, inquiry and higher order thinking, and multicultural awareness. We will use differentiated and innovative instructional methods that will meet the academic needs of all students. Teaching methods will be deployed according to what is appropriate for students' learning styles and different subject matter. Teaching methods will include 'research driven best practices' in settings demonstrating cooperative learning, and individualized/small group instruction. Other instructional methods and strategies will include:

Data Driven Instruction:

Appropriately utilizing and directing instruction and interventions will be critical to our success to continually bridge the academic growth of students whose rate of achievement may not have increased to our targets.

Students will continue to take diagnostic, interim assessments and content tests throughout the year, in addition to required state assessments, that will be used to assist teachers in identifying student performance levels and mastery of state standards and concepts presented in class. Each teacher will then use their student and classroom data to design instructional strategies to address the individual learning needs of each student. Furthermore, school leaders, grade-level teams, and instructional staff will analyze classroom and school-level data to design appropriate interventions and instructional strategies to ensure that student achievement goals are being met.

Project-Based Learning:

Teachers will employ innovative strategies to teach students and to engage them in the instructional process. Hands-on, project-based classroom instructional strategies will employ inquiry-oriented tasks, assignments and problem-solving strategies, which promote utilization of previously learned concepts and skills. The school program is designed to enable students to meet rigorous academic standards.

Interdisciplinary Teaching:

In related curricular areas, teachers are expected to jointly plan, prepare, and teach content that ensures dual language congruence. Teachers will be expected to plan within and across grade levels to ensure a continuity of topics, providing students with ongoing relevance to core content.

Technology-Based Instruction:

Technology will become an integral part of instruction and learning for both teachers and students. Our students will learn how to use technology as a tool throughout the academic day such as computers, internet, audio/visual delivery systems, and interactive whiteboards to obtain, process, and disseminate information. [utilized as instructional tools as the budget permits] Although consistent use was reserved until after first grade, we have determined because of the COVID experience that students need to be familiar with and know how to use them. Therefore, all students will have exposure to these tools. However, in the middle grades, Grades 3-5, students will begin to use more consistently for word processing, creating presentations, and retrieving information on the Internet. To facilitate the learning of computer technology the school has computers in the classrooms.

Technological skills and content acquisition will be an important area of focus for EBCSICA students. Every classroom will be equipped with SmartBoards, and beginning second grade laptop computers, internet access, and audio/visual delivery systems. As a result, each teacher will be able to incorporate the use of SmartBoards, interactive whiteboards connected to a computer and digital projector that allow teachers to control computer applications directly from the display, into technology lessons and activities during social studies, science, math, SLA and ELA in addressing the learning standards. Educators can tailor classroom presentations for student interaction, write notes in digital ink, and save work to share later. Students are able to watch instructive subject animations, immediately access the Internet for further research, and manipulate more abstract concepts such as letters and numbers directly on the board. Students will continue to learn during social studies about the history and evolution of technology and its impact and limitations. In science and math, students will continue to learn how technology can be applied to enhance daily life. In addition, students will discuss new challenges that arise as a result of recent technological innovations. In SLA and ELA, students will continue to use technology to create and publish writing pieces.

The school will demonstrate that the above teaching methods are appropriate for the continued academic growth and development of students and will be implemented in each of our content areas. As students mature, teachers may gradually release responsibility such that students in grades K-2 mainly participate in shared and guided reading, while students in 3rd grade read whole class novels to establish a shared frame of reference. In 4th and 5th grades, students will be partnered with another student at the same ability level to build proficiency before moving on to a higher text band.

For math instruction, teachers will deliver lessons directly to students and form cooperative groups of three or four students to practice what they have learned. The math curriculum will enable our students to use a hands-on approach, develop problem solving and critical thinking, and make real life connections that will make math an integral part of our students' lives.

Social studies is integrated, interdisciplinary, and project based. Similarly, science is project and inquiry based, providing teachers an opportunity to emphasize the scientific method, approaching problems from the lens of a scientist.

The Arts

In the early grades students will be exposed to all the arts to explore and experiment. By the third grade they will begin defining an area of concentration to develop their own particular interests and talents. By fifth grade students will select the area of focus they will develop extensively. They will have the opportunity to continue their area of concentration in our middle and high school divisions.

Moreover, in an effort to provide a very high level of student-centered attention and to address the unique developmental needs of our students, teachers will work collegially, both horizontally and vertically. In the horizontal teaming model, teachers will meet in smaller teams at each grade level. The horizontal team meets for a variety of purposes, such as pacing of the curriculum, student achievement, planning based on assessment data, interdisciplinary unit/project planning, dual language teaching, and to monitor developmental/ social growth. In the vertical teaming model, teachers will meet in smaller teams within each content area. The vertical team meets for a variety of purposes, such as monitoring the scope and sequence, revising the alignment of content to state standards, sharing of best practices, checking on skill development and student achievement, planning based on assessment data, aligning the content taught in English and Spanish, and designing interdisciplinary units/projects.

Community Partnerships and Collaborations:

Teachers will be expected to take advantage of the rich connections with community-based Manhattan organizations provided and through SBCSICA, and will be encouraged to form their own relationships, to provide students of all ages with knowledge of and first-hand experiences with the means in which they can be agents of change in their communities. Students will then chronicle their thoughts, reflections and experiences through journal writing or class presentations.

d. Course or Subject Overview

Provide course descriptions for every subject and grade level the school will serve within the initial five years of operation, accounting for both core and non-core subject areas including all courses identified in Request 7 – Calendar and Schedules and specials (e.g., physical education, art, etc.). This should include, at a minimum:

- *A general description of the specific content and skills that would be addressed in the course, if known;*
  Description of ELA content

Social Studies Content

Students will use a variety of intellectual skills to demonstrate their understanding of major ideas, eras, themes, developments, turning points in the history of the United States and New York, and citizenship. The focus will include providing a strong academic foundation in the following areas: (i) History of United States and New York City; (ii) World History; (iii) Geography (local,

national, and global); (iv) Economics; and (v) Civics, Citizenship, and Government (U.S. and New York There will be extensive use of maps, atlases, almanacs, grade-level trade books in both English and Spanish, and primary source materials.

- *The curricular programs (e.g., Core Knowledge, Singapore Math, FOSS, etc.) that would be used in each course;*
- *Amplify Science*- provides content & experiences in English and in Spanish that are fully aligned with the New Generation Science Standards
- *Eureka Math*- provides content & experiences in English and in Spanish that are fully aligned with the New Generation Math Standards
- *Extracurricular activities: We would like to offer students weekly chess classes and tennis lessons through the John McEnroe foundation.*
- *Essential course-specific assessments (e.g., the state's 3rd – 8th grade assessments/Regents exams, end-of-course portfolios or performances, etc.); and,*
- *If serving students in grades 9-12, provide an outline of course sequences and credits awarded for course completion that would lead to graduation.*

The school's curriculum is scientifically research-proven and standards-based including instructional materials and strategies to ensure high levels of student learning and achievement. The school program will have an extended day (8am to 4pm) and focus on core content and skills development. Each of the basic instructional strategies for reading, writing, math, social studies, and science has been extensively researched and field-tested, resulting in multiple revisions and improvements. The school's instructional strategies and materials are fully aligned with the New York State's Next Generation learning standards to ensure that students acquire the required knowledge and skills at the end of each grade level. In addition, the school will place a significant emphasis on technology.

Comprehensive Literacy Program (English Language Arts)

In order to accomplish our mission of producing students who meet or exceed the Next Generation Learning standards, the school will use a comprehensive, research based literacy approach and will focus on teaching the fundamentals of reading, writing, listening, and speaking.

The ELA curriculum utilizes scientifically research-based instructional strategies that are aligned with Next Generation Learning standards. The comprehensive literacy program will incorporate components key to developing strong readers including: read aloud, shared reading, guided reading, independent reading, and writer's workshop. Additionally, the program will include explicit instruction of phonemic awareness, phonics, spelling and word study. Classroom libraries will consist of authentic literature in the form of trade books, meeting a wide range of reading levels in any given classroom. Early childhood content includes read aloud, shared reading, independent reading, guided reading. Writing content explores the process and students will produce writing that is informational, persuasive and narrative.

Reading

The reading program will provide explicit instruction and ample practice and consist of the essential components of reading: phonics and phonemic awareness, fluency, vocabulary, and text comprehension. Phonics and phonemic awareness will be key in the early grades (K-1) in an effort to build a strong foundation for developing reading comprehension, literature appreciation, and writing across all grades.

To inform instruction, the school will administer a range of interim exams for analysis support planning of instruction targeting children's needs. In addition, teachers will receive training in each of the five components to further enhance classroom instruction.

Writing

Students will receive specific instruction on writing during the literacy block and be exposed to writing opportunities across the curriculum. Students will learn about the process of writing: pre-writing, drafting, revising, editing, proofreading, and publishing. In addition, traits of effective writing will be explored as well as grammar, spelling, and vocabulary building. Students will learn how to write informative, persuasive, descriptive, and narrative pieces and essays. Moreover, the writing program will provide strategies for developing effective reading, speaking, listening, and learning skills. Finally, as part of our school's comprehensive research-based literacy approach, students will have meaningful opportunities to write in social studies, science, and math.

Grade-level Trade Books & Classroom Libraries

An important outcome of our curriculum and mission is to teach students to become critical thinkers and lifelong learners. To achieve this, we have included as part of this curriculum grade-level trade books and classroom libraries. Students are exposed to great works of literature and are engaged in discussing, analyzing, and debating these works. This type of learning experience helps students gain important knowledge and instill a passion for authentic literature, which will become the basis for life-long learning.

Mathematics

In an effort to create a challenging learning environment with high expectations for all of our children, we use Eureka Math, a holistic pre-K through grade 12 curriculum that carefully sequences mathematical progressions in expertly crafted modules. All teachers provide small group instruction and use data to determine student groups and the progression of the material. K-2 utilizes a dual language program, in which they receive alternating weeks of instruction in Spanish and English. Students in grades 3-8 receive 120 minutes of instruction daily. Our students develop conceptual understanding and basic skills through its hands-on approach and problem-solving investigations. This includes extensive use of manipulatives, mathematical tools, and math games.

Science

In science, our school will emphasize understanding and applying scientific concepts, principles and theories pertaining to the physical setting and living environment through use of Amplify

Science. Grounded in the Lawrence Hall of Science's Do, Talk, Read, Write, Visualize model of learning, this research-based approach presents students with multiple modalities through which to explore the NGSS curriculum. The program is based on the premise that the best way to learn science is by doing science and provides students with ample learning experiences involving experiments and investigations. Each unit engages students in a relevant, real-world problem where they investigate scientific phenomena, engage in collaboration and discussion, and develop models or explanations in order to arrive at solutions It utilizes the "5E's" approach: engage, explore, explain, extend, and evaluate.

Social Studies

The school will use a "developmental interactive approach" to social studies. Characteristics of the curriculum are that it is learner-centered, age appropriate, and inquiry- based where students actively construct rather than passively receive knowledge. Firsthand experience is an integral part of this kind of learning, allowing abstract thought to be grounded in a meaningful frame of reference. The role of the teacher is that of facilitator, supporting a collaborative environment whereby teachers are working together with students and students with each other. Learning conditions are informal, exploratory and interdisciplinary in nature.

Our students use a variety of intellectual skills to demonstrate their understanding of major ideas, eras, themes, developments, turning points in the history of the United States and New York, and citizenship. The focus is on providing a strong academic foundation in the following areas: (i) Neighborhood community; (ii) History of United States and New York City; (iii) World History; (iv) Geography (local, national, and global); (v) Economics; and (vi) Civics, Citizenship, and Government (U.S. and New York City). There is extensive use of maps, atlases, trade books, and primary source materials.

Technology

Our students learn how to use technology as a tool throughout the academic day to obtain, process, and disseminate information. They are taught how to use the computer for word processing, creating presentations, and retrieving information on the Internet. To facilitate the learning of computer technology, the school has computers in the classrooms.

Technological skills and content acquisition are an important area of focus for our students. To this end the use of computers will be available to all students. Every classroom will be equipped with SmartBoards, laptop computers, internet access, and audio/visual delivery systems. As a result, each teacher can incorporate the use of SmartBoards, interactive whiteboards connected to a computer and digital projector that allow teachers to control computer applications directly from the display, into technology lessons and activities during social studies, science, math, and ELA in addressing the State learning standards. Educators can tailor classroom presentations for student interaction, write notes in digital ink, and save work to share later. Students can watch instructive subject animations, immediately access the Internet for further research, and manipulate more abstract concepts such as letters and numbers directly on the board. Students will continue to learn during social studies about the history and evolution of technology and its impact and limitations.

In science and math, students will continue to learn how technology can be applied to enhance daily life. In addition, students will discuss new challenges that arise as a result of recent technological innovations. In ELA, students will continue to use technology to create and publish writing pieces.

Health, Physical Education, Family and Consumer Sciences

The Health, Physical Education and Family and Consumer Sciences Education is designed to achieve maximum acquisition of those skills and content emphasized by the New York State learning standards: 1) Personal Health and Fitness; 2) A Safe and Healthy Environment, and 3) Resource Management.

Health Education

The main component of health education is teacher-developed lessons and activities that align with New York State learning standards. Teachers teach hands-on skills that introduce and explain the connection between personal responsibility and well-being. Children learn about health choices through reading, writing. Subjects addressed at each level include: growth and development, nutrition, health and safety, disease prevention, dental health, exercise and fitness, cigarette, alcohol, and drug-use prevention, and social and emotional health.

Physical Education

The main resource used to teach physical education is the Spark (Sports, Play and Active Recreation for Kids) Program. Spark, which is aligned with the National Association for Sport and Physical Education (NASPE) Standards and NY State learning standards and has been granted "Exemplary Program" status by the U.S. Department of Education, teaches students to perform basic motor and manipulative skills in a fun and educational way. Through practice and effort, they excel in mastery of motor skills and principles of movement. Students learn about safe conditions for large motor games and exhibit responsible interpersonal behavior. Students are aware of community resources for fitness and are capable of evaluating these programs for their potential for targeted skills development and for an enjoyable environment for participation with peers in sports.

Collaborating with our arts staff, we have differentiated our take on the program by infusing it with cultural/arts training. In the primary grades, students are offered instruction and practice in a number of diverse age-appropriate skills and activities aligned to arts and culture themes. For example, in October Kindergarten through 2nd grade students focus on the "Great Games" Instructional Unit, for which they are expected to develop agility, locomotor skills, fleeing, chasing, dodging, and tagging through Native American Games. In the upper grades, students focus on 10 instructional units designed to develop and maintain the 5 components of health-related fitness, with alignment to arts and culture.

Family and Consumer Sciences

The goal is to teach students about consumer health, family life, and managing personal and community resources. Family and Consumer Sciences education consists mainly of teacher-developed lessons and classroom activities and is embedded within the health and social studies curriculum. Students understand the role of nutrition in the maintenance of health and nutritional practices and prepare appropriate diets for themselves and others. Students learn how to establish and nurture a comfortable and safe environment for themselves and others. Students also learn to manage personal and community resources such as time, money, and talent.

Career Development and Occupational Studies

Career Development and Occupational Studies (CDOS) emphasizes the New York State learning standards and key ideas: 1) Career Development; 2) Integrated Learning through social studies themes; and 3) Universal Foundation Skills. The CDOS curriculum consists mainly of teacher developed lessons, New York State's CDOS recommended activities. Students learn how academic skills and knowledge are applied in the workplace. Teachers emphasize how reading, writing, math, science, and history are important and essential for successful careers. Students also display a mastery of foundation skills and competencies important for success in the workplace.

International Cultures

In a global society where there is a significant interdependence among nations, we believe that an emphasis on international cultures is important for our nation's strength. Our students learn to respect and gain knowledge about different societies, religions, customs, languages and what draws them together.

International cultural awareness will be taught primarily across the curriculum, especially in ELA, social studies, and even during dance, music and art. Within the social studies curriculum, a special emphasis will be placed on understanding diverse cultures and building tolerance for differences among the peoples of the world. The arts curriculum will highlight artistic contributions made by numerous societies throughout the world and history and provide opportunities to replicate some of these contributions. To promote further appreciation of other cultures while enjoying physical activity, students will be exposed to various fitness and physical activities that are aligned with arts and cultural themes.

Our international perspective also means drawing on the lives and backgrounds of the students, faculty, parents and the surrounding community in multiple ways. The expected diversity in their lives and background will be a rich resource from which the core curriculum can draw on the human commonalities within those experiences. The curriculum will guide students to see the interdependence of the multiple groups living in the El Barrio, New York City, and eventually the world.

Languages Other Than English

Dual Language Program

Overview

The school proposes a dual language program that integrates native English speakers and native Spanish speakers and provides instruction to both groups of students in both languages. The goal is to produce students who are bilingual and biliterate in English and Spanish, and exhibit cross-cultural awareness.

We propose that the school implement a "side by side" dual language model whereby children are in an English only classroom one week and alternate to a Spanish only classroom the following week. There will be three (3) classes per grade level. Two of the classes at each grade level will be "side by side" dual language, with one class and all content taught by an English-speaking teacher and the other class taught by the Spanish-speaking teacher. The third-class will be a self-contained class where children remain in the same classroom and are taught one week in English and the following week in Spanish. all content areas. To the extent possible, each "side by side" dual language class will integrate evenly native Spanish speakers and native English speakers. Teachers will determine how concepts may be launched in one language or another. All content will be scaffolded by visual representation of words and ideas as well as gestures making the language more accessible and to enhance meaning.

Classroom and school resources will be available in both languages to support dual language learning. The resources include books written in both languages representing different genres and covering a range of skill levels. The school will carefully select educational programs that are available in both English and Spanish; Eureka Math, Amplify Science. In addition, classrooms will include native language and second language libraries.

Arts and Music

We use the arts to heighten our students' awareness of their surrounding community and the multicultural world, help them to express their emotions and appreciate various influences in the arts and music, inspire them to make positive changes in their lives and in their community, and increase overall student achievement. As previously mentioned, art, music and dance are heavily infused throughout the curriculum at all grade levels and within all content areas. Each year students will build on previous art and music concepts and further develop skills through a variety of experiences.

e. Promotion and Graduation Policy

Explain the school's policies for promoting students from one grade to the next including specific descriptions of the academic and nonacademic criteria the school will consider in making promotion decisions, including early promotion. Address when and how the school will inform students and parents about promotion and graduation policies and decisions.

If the school will offer high school grades within the proposed charter term:

- *Describe the types of diplomas the school will offer along with the credit and other requirements for each in accordance with NYSED guidance;*

- *Explain how students will meet the requirements set forth by New York State for the granting of each relevant type of diploma; and,*
- *Include a description of any additional specific graduation requirements and the rationale for their selection.*

Students must achieve at least two of three requirements to be promoted to the following grade. Please see promotion requirements below:

Kindergarten, First, and Second Grade Promotion Requirement:

- Maintain an attendance average of at least 95%
- Score close to benchmark reading level for their specific grade on DRA
- Satisfactory completion of homework and classwork throughout the school year

Third, Fourth, and Fifth Grade Promotion Requirements:

- Maintain an attendance average of at least 95%
- Score at least a level 3 or 4 on the New York State Mathematics and English language arts assessments
- Satisfactory completion of homework and classwork throughout the year

Ultimately, the classroom teacher and principal weigh all factors in deciding student promotion: assessment scores, grades, student work, writing samples, teacher observation, and other relevant information.

Students and parents will be informed of promotion policies through the student handbook, which will be available on our school's website, a digital copy will be sent directly to families as well. Parents will be informed of their child's academic standing throughout the school year via report cards, parent-teacher, and informal electronic and verbal communications. Families of students whose promotion is in doubt will be informed of their child's status as early as possible, in an effort to take corrective measures while there is still time to do so. These corrective measures include intervention services and after school academic support. For students who do not meet promotion requirements, they will be offered entry into our summer school program. However, they will need to meet summer school academic requirements, which include passing interim exams, completing homework assignments, and meeting attendance requirements, to ensure that they are promoted.

Instruction will be differentiated so that those students that are excelling can be provided the support and guidance to accelerate. Under no circumstance will there be early promotion.

f. Programmatic Audits

Describe a plan for annual programmatic audits of the implementation and effectiveness of the school's education program. Programmatic audits should include an evaluation of the effectiveness of the school's academic program, governance, and operations. Note that the programmatic audit is not simply a cost/benefit audit as conducted by some school districts.

The plan should include, but is not limited to, the:

- *Purpose and objectives;*
- *Areas to be audited;*
- *Schedule of events;*
- *Responsible persons, who may include outside consultants;*

The school administrative team/instructional leaders will be responsible for determining the effectiveness of the school's education program through the completion of an annual report/review. The annual review report will be completed yearly and provide a detailed update on all related components that describe the school's progress: programming, enrollment, staffing data, key design features, student data collection, self-evaluation of academic success, effectiveness and operational stability/compliance, future plans and next steps among others. The report serves as a self-reflective tool whereby the school is aware of its ongoing progress and effectiveness and determines where programmatic changes may need to be made. The report will be disseminated to the charter authorizer.

6g. Draft Accountability Plan

Complete the Accountability Plan Template available on the Institute's website. The web page includes additional details to assist the applicant in drafting the required SUNY Accountability Plan. This response should serve as a draft based on the applicant's understanding of the Institute's accountability requirements and align with the proposed school model. Institute staff will work with successful applicants in the school's first year of operation to finalize the plan.

NOTE: ***Much of the Institute's Accountability Plan template centers on the results of annual state exams. The Institute encourages applicants to consider additional means of accountability and be prepared to discuss them if invited to participate in an interview.***

El Barrio Charter School for International Cultures and the Arts

Accountability Plan
for the Accountability Period 2025-26 TO 2029-30

ACADEMIC GOALS

GOAL I: ENGLISH LANGUAGE ARTS

Goal: All Students at the School will become proficient in reading and writing of the English language

Absolute Measures

- Each year, 75 percent of all tested students who are enrolled in at least their second year will perform at or above proficiency on the state's English language arts exam for grades 3-8.

- Each year, the school's aggregate Performance Index[1] ("PI") on the state English language arts exam will meet that year's state Measure of Interim Progress ("MIP") set forth in the state's ESSA accountability system.

- Write optional absolute measure(s) here.

Comparative Measures

- Each year, the percent of all tested students who are enrolled in at least their second year and performing at or above proficiency on the state English language arts exam

[1] The method for calculating a school's Performance Index is detailed in the state's Revised State Template for the Consolidated State Plan, p 47. The state's Measures of Interim Progress are also found in the Consolidated State Plan, pp 206-210. The revised State Template for the Consolidated State Plan is found here: www.p12.nysed.gov/accountability/essa/documents/nys-essa-plan-final-1-16-2018.pdf

will be greater than that of students in the same tested grades in the local school district.

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

- Write optional comparative measure(s) here.

Growth Measure

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

- Write optional absolute measure(s) here.

GOAL II: MATHEMATICS

Goal: All students at the School will demonstrate competency in the understanding and application of mathematics computation and problem solving

Absolute Measures

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

- Each year, the school's aggregate PI on the state mathematics exam will meet that year's state MIP set forth in the state's ESSA accountability system.

- Write optional absolute measure(s) here.

Comparative Measures

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

- Each year, the school will exceed its predicted level of performance on the state mathematics exam by an effect size of 0.3 or above (performing higher than

expected to a meaningful degree) according to a regression analysis controlling for the enrollment of economically disadvantaged students among all public schools in New York State.

- Write optional comparative measure(s) here

Growth Measure

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

- Write optional absolute measure(s) here.

GOAL III: SCIENCE

Goal: All students at the school will demonstrate competency in the understanding and application of scientific reasoning

Absolute Measures

- Each year, 75 percent of all tested students who are enrolled in at least their second year will perform at or above proficiency on the New York State science exam.
- Write optional absolute measure(s) here.

Comparative Measures

- Each year, the percent of all tested students who are enrolled in at least their second year and performing at or above proficiency on the state science exam will be greater than that of students in the same tested grades in the local school district.
- Write optional comparative measure(s) here.

GOAL IV: ESSA

Goal: The school will remain in good standing according to the state's ESSA accountability system.

Absolute Measure

- Under the state's ESSA accountability system, the school is in good standing: the state has not identified the school as being in need of comprehensive or targeted assistance.

GOAL V: OPTIONAL ACADEMIC GOAL(S)

Goal: Write the school's optional academic goal here.

- Write optional measure(s) here.

ORGANIZATIONAL AND OTHER NON-ACADEMIC GOALS

GOAL VI: OPTIONAL NON-ACADEMIC STUDENT GOAL(S)

Goal: Write in the optional organizational or other non-academic goal here.

- Write optional measure(s) here.

GOAL VIII: OPTIONAL ORGANIZATIONAL GOAL(S)

Goal: Write in the optional organizational goal here.

Write optional measure(s) here.

7. Calendar and Schedules

a. School Calendar

Provide a copy of the school's proposed calendar for its first year of operation that clearly articulates the following, and which demonstrates compliance with New York State requirements for minimum instructional hours, which all schools must provide:

- *Total number of days of instruction for the school year including whole and half days;*
- *Total number of hours of instruction for the school year including and not including additional instructional time outside school hours such as tutoring;*
- *First and last day of classes;*
- *Organization of the school year (i.e., semesters, trimesters, quarters, etc.);*
- *All planned holidays and other days off, as well as planned half days; and,*
- *Dates for summer school, orientation, and other activities outside of the core academic calendar, if planned.*

Provide a narrative to explain any aspects of the calendar that are not evident on the first-year calendar or where further explanation is necessary.

El Barrio Charter School for International Cultures and the Art provides at least 180 instructional days for students and 190 days for teachers. The 10 additional days support the school mission of providing teachers with professional development opportunities that are aligned to the educational program. Additionally, the school will give students a half day every month, the afternoon of the half days will be devoted to professional development for teachers. The school will be organized in quarters. Summer school will be offered at the school, the dates of which will be provided below as well.

The chart below shows the number of days in each month of the 2025-26 school year; the days off in each month, including half days; and summer school dates. The first day of school will be Tuesday, September 2 and the last day of school will be Friday, June 26.

Month	Number of Instruction Days	Days off/Half Days	Total Number of Instructional Hours
September	21	Professional Development Half Day, September 26	144
October	23	Indigenous People's Day, October 13; Professional Development Half Day October 31	158
November	15	Election Day November 4 (Professional Development for Staff); Veterans Day Nov. 11 (Professional Development for Staff); Thanksgiving Break November 26-28	105
December	15	Winter Recess December 22-January 2	105

January	19	MLK Day, January 19, Professional Development Half Day January 30	130
February	15	February Recess February 16-20	105
March	22	Professional Development Half Day March 27	151
April	15	Spring Recess April 2-10	105
May	17	Memorial Day Break May 21-26	119
June	18	Clerical Day, June 5; Juneteenth, June 19	126
Total	180 days		1,248 hours

Summer school will begin on Monday, July 6 and conclude Friday, July 31. Classes will be from 8:30am, with an optional breakfast beginning at 8, and go until 12:30pm, with an optional lunch. In total, there will be 80 hours of instruction offered.

b. Sample Student Schedule

For each division of the school (e.g., lower elementary, upper elementary, middle, high) provide the following for a typical week of instruction:

- *A narrative describing the typical school day (including the approximate start and dismissal times and any regular variations; for example, one day a week early dismissal for teacher professional development), components of the school day devoted to core academics; components of the school day devoted to before or after school electives; and, remediation or other non-core academic components of the proposed school design;*
- *A table that clearly identifies the minimum number of weekly minutes the school will devote to individual core academic subjects in each grade (e.g., ELA, mathematics, science, and social studies), and the total number of instructional minutes the school would offer per week (exclusive of lunch, recess, study hall, etc.); and,*
- *A sample student schedule for a typical week.*

The goal of the proposed daily schedule is to devote significant instructional time blocks to master the core content subjects and dedicate time to international cultural awareness, the arts, and acquiring a second language.

As shown below, El Barrio Charter School for International Cultures and the Arts proposes an extended school day to ensure sufficient time for proper implementation of its educational program. The duration of the school day will be 8 hours as compared to the typical public school day of 6 hours. This represents an approximately 25% increase in the school day. School will begin at 8:00am and end at 4:00pm. Optional breakfast will begin at 7:30am.

The daily schedule and school calendar reflect the educational mission and priorities of the school. Our classrooms engage students and promote active learning throughout the day. Students do not sit at desks for hours on end. In fact, every aspect of the school day right down to classroom set-up is designed to encourage physical movement of our students. An example of this is the use of learning centers in which children move to different "stations" for various activities throughout a

lesson. In addition, our curriculum and instructional methods promote engagement through inquiry-based learning, manipulatives, and hands-on activities that bring the curriculum to life.

Below please find daily/weekly schedules for each grade level. Please note that the schedules do not vary from day-to-day.

Kindergarten – 1st Grade Daily Student Schedule	
7:40am – 8:00am	**Optional Breakfast**
8:00am - 8:30am	**Independent Reading**
8:30am – 8:45am	**Read Aloud**; comprehension, all genres
8:45am – 9:05am	**Morning Meeting**; includes math routines
9:05am – 9:35am	**Shared Reading;** conventions of print & strategies for Decoding
9:35am – 10:15am	**Reader's Workshop;** Independent, Guided reading, Literacy stations
10:15am - 11:25am	**Art/Music Special Math;** workshop model**,** mini lesson, guided practice, small group & independent work
11:25am – 12:15pm	**Lunch**
12:15pm – 12:30pm	**Read Aloud**; Comprehension, all genres
12:30pm – 12:50pm	**Math**; workshop model, small group & independent work
12:50pm – 1:50pm	**Writing Block;** includes process writing & TBL Projects connected to class study
1:50pm – 2:35pm	**Science 2X**; mini lesson, LAB, (day 2) discussion & findings; **Social Studies 3X**
2:35pm – 3:20pm	**Art, Music, & Dance**
3:20pm – 3:35pm	**Read Aloud,**
3:35pm – 3:55 pm	**Reflection & Dismissal**

2nd Grade Daily/Weekly Student Schedule	
7:40am – 8:00am	**Optional Breakfast**
8:00am – 8:45am	**Independent Reading**
8:45am – 9:00am	**Read Aloud;** Comprehension, all genres
9:00am – 9:15am	**Morning Meeting**; includes math routines; Literacy; book talk, shared reading
9:15am – 10:05am	**Shared Reading;** conventions of print & strategies for Decoding
10:05am – 11:25am	**Math Math/ workshop model;** mini lesson, guided practice, small group & independent practice & assessment
11:25am – 12:15pm	**Lunch**
12:15pm – 12:25pm	**Math continued**
12:25pm – 12:40pm	**Read Aloud**; Comprehension, all genres
12:40pm – 1:40pm	**Writing Block**; includes process writing + TBL
1:40pm – 2:25pm	**Science 2X**; mini lesson, LAB (day 2) discussion & findings; **Social Studies 3X**
2:25pm – 3:20pm	**Art, Music, & Dance**
3:20pm – 3:35pm	**Read Aloud**; all genres
3:35pm – 3:55pm	**Reflection/Dismissal**

3rd – 5th Grade Daily/Weekly Student Schedule	
7:40am – 8:00am	**Optional Breakfast**
8:00am – 8:45am	**Independent Reading** & response
8:45am – 10:00am	**English Language Arts;** read aloud + strategy, partnerships, directed writing, TBL skill & close reading

10:15am – 12:20pm	**Math Block** workshop model; mini lesson, guided practice, partnerships, independent practice & assessment
12:20pm – 1:15pm	**Lunch**
1:15pm – 2:00pm	**Art, Music, & Dance Specials**
2:00pm – 2:45pm	**Writer's Workshop** Mini – lesson, Independent writing, Author's share
2:45pm- 3:30pm	**Science 2X;** mini lesson, Prep + LAB (day 2) discussion & findings; **Social Studies 3X**
3:15pm – 3:50pm	Reflection
3:50pm – 4:00pm	**Dismissal**

c. Sample Teacher Schedule

For each division of the school, provide a sample teacher schedule for a typical week of instruction including:

- *Length of teachers' workday; and,*
- *Time devoted to core teaching assignments, planning, and other activities.*

The following schedule represents a teacher at the grade level specified in the heading. Teachers are expected to arrive at school by 7:30 a.m. and have the opportunity for preparation prior to the arrival of students at 8:00 a.m. In addition, teachers have lunch back-to-back with common grade level planning time while students are taking specials classes with highly qualified teacher assistants or relevant staff.

Kindergarten – 1st Grade Daily/Weekly Teacher Schedule	
7:40am – 8:00am	**Morning Prep**
8:00am – 8:30am	**Read Aloud**
8:30am – 9:00am	**Morning Meeting- Social Studies** Class Study; Springboard Question & Discussion
9:00am – 10:00am	**Reader's Workshop** Shared Reading, Guided Reading, Independent Reading, Workshop Extension Activities
10:00am – 10:25am	**Physical Education**

10:25am – 11:30am	**Math**
11:30am – 12:15pm	**Common Planning Time**
12:15pm – 1:10pm	**Lunch**
1:10pm – 2:00pm	**Writer's Workshop** Mini – lesson, independent writing, Author's share
2:00pm – 2:50pm	**Science** Mini lesson, Experiment – Scientific experiment, Discussion/Findings
2:50pm – 3:35pm	**Choice Time/ Project Time** Projects connected to class study
3:35pm – 4:00pm	**Reflection/Dismissal**

2nd Grade Daily/Weekly Teacher Schedule	
7:40am – 8:00am	**Morning Prep**
8:00am – 8:30am	**Independent Reading**
8:30am – 9:00am	**Morning Meeting- Social Studies** Class Study; Springboard Question & Discussion
9:00am – 10:00am	**Reader's Workshop** Shared Reading, Guided Reading, Independent Reading, Workshop Extension Activities
10:00am – 11:00am	**Math**
11:00am – 11:30am	**Read Aloud**
11:30am – 12:20pm	**Lunch**
12:20pm – 1:10pm	**Common Planning Time**
1:10pm – 2:00pm	**Writer's Workshop** Mini – lesson, Independent writing, Author's share
2:00pm – 2:45pm	**Science** Mini lesson, Experiment – Scientific experiment, Discussion/Findings

2:45pm – 3:35pm	**Project Time – Social Studies** Projects connected to class study
3:35pm – 4:00pm	**Reflection/Dismissal**

3rd – 5th Grade Daily/Weekly Teacher Schedule	
7:40am – 8:00am	**Morning Prep**
8:00am – 8:45am	**Morning Meeting- Social Studies** Class Study; Springboard Question & Discussion
8:45am – 10:00am	**Math**
10:00am – 10:30am	**Whole Class Novel** Read Aloud
10:30am – 11:15am	**Reader's Workshop** Independent Reading, Book Partnerships, Literature Circles, Response to Literature Activities
11:15am – 12:15pm	**Science** Mini lesson, Experiment – Scientific experiment, Discussion/Findings
12:15pm – 1:10pm	**Lunch**
1:10pm – 2:00pm	**Common Planning Time**
2:00pm – 2:45pm	**Writer's Workshop** Mini – lesson, Independent writing, Author's share
2:45pm – 3:15pm	**Math**
3:15pm – 3:50pm	**Project Time – Social Studies** Projects connected to class study
3:50pm – 4:00pm	**Reflection/Dismissal**

8. Specific Populations

Responses to Request 8 should reference and address the needs of the school's target population and demonstrate a detailed understanding of the population of students to be served, as well as the fit between the proposed school design and the specific at-risk students the school seeks to serve. Responses should demonstrate an understanding of legal requirements and also articulate a clear theory of action as to how the school will meet the needs of at-risk students in a way that reflects the proposed school design, curricula, and personnel.

a. Struggling Students

Discuss the school's methods and strategies for identifying and serving students who are struggling academically and at risk of academic failure including:

- *How the school will determine and identify which students are struggling including within the context of a Response to Intervention ("RTI") program. The applicant should clearly define the term "struggling student" as it would be applied in the school.*
- *The strategies, programs, specific curricula, and resources (including personnel) the school will devote to assisting struggling students both within general education classrooms and in other settings (e.g., planning time, small group instruction, tutoring, targeted assistance, technology, staff, and consultants, etc.);*
- *Any research or evidence that supports the appropriateness of the proposed approach; and,*
- *The process that the school will use to evaluate the efficacy of the program and ensure that the school is meeting the needs of these students.*

All students receive academic assistance through a tiered system of interventions. A struggling student receives Tier I interventions in the general education classroom that includes differentiated instruction, flexible grouping and classroom accommodations. A student who does not make sufficient progress with Tier I intervention receives more intensive Tier II interventions and strategies through push-in and pull-out services to help master the material presented in the classroom.

A student who continues to struggle is referred to the Pupil Personnel Team (PPT). The PPT develops a plan to employ more intensive, individualized interventions that are provided in addition to what the student was provided in Tiers I and II. These interventions are closely monitored to assess the level of support required for the student. A student who requires intensive individualized interventions to make any progress is referred to the CSE for further evaluation. This referral includes the four-page CSE Referral Form as well as all the data collected at Tiers I & II. Teachers provide a progress report based on student performance and samples of student work. Conference results from meetings with the parent/ PPC are also included in the referral.

The after-school program will provide academic intervention in Reading and Mathematics for students at risk in grades 2, 3, 4, and 5. Students that are identified will be mandated to attend the after-school program. For those students whose parents opt them out, will receive additional services during the day, however; if children do not show improvement, parents will be called in and informed of services being provided and the possibilities of the child being held back. The program will take place 3 to 4 days a week, Monday through Thursday from 4pm to 6pm. Funding source will be Title I.

b. Students with Disabilities

Discuss the school's methods and strategies for identifying and serving students with disabilities in compliance with all federal laws and regulations. Please refer to Appendix B – Assurances Regarding the Provision of Special Education Services when creating this response as, if approved, the final charter will incorporate the assurances found in this document. The Institute strongly recommends that applicants refer to NYSED's Guidance on Charter Schools and Special Education in developing responses. This response must include:

- *A statement agreeing to abide by all of the assurances found in Appendix B of this RFP – Special Education Assurances.*
- *Discussion of the relationship between the school and the district Committee on*
- *Special Education ("CSE");*
- *The process for identifying students with disabilities (child find), especially within the context of the school's RTI process.*
- *The resources, personnel (including administrative responsibilities), and direct and related services the school is likely to provide both within general education classrooms and in other settings (e.g., collaborative team teaching ("CTT"), Special Education Teacher Support Services ("SETSS"), speech therapy, physical therapy, occupational therapy, counseling, planning time, instructional materials, technology, professional development, staff and consultants, etc.) and a brief discussion about how specifically the school would ensure that students entitled to these services would continue to receive them in a remote setting;*
- *The services or settings that will be provided by the school district of the student's residency or through a third-party contract (pursuant to the Act);*
- *Any research or evidence that supports the appropriateness of the school's approach to serving students with disabilities.*
- *The process for coordination between general education teachers and special education teachers and service providers.*
- *The process that will be used to monitor the achievement and progress of students with disabilities in the general context of the program in addition to the goals and objectives provided in the student's IEP;*
- *Specific professional development provided to the instructional staff for identifying, supporting, and evaluating the progress of special education students including the implementation of RTI and behavioral intervention plans ("BIPs") in the classroom; and,*
- *The process that will be used to evaluate the efficacy of the program and ensure that the needs of these students are being met.*

SBCSICA will designate a special education teacher/coordinator to oversee the provision of special education services in accordance with each child's IEP. The special education teacher/coordinator position will be responsible for the following:

(i) communicating on a regular basis with the CSE of each student's district of residence.
(ii) coordinating special education referrals to the CSE;
(iii) ensuring that the appropriate school staff members and parents participate in CSE meetings.
(iv) reporting to the CSE regarding student's progress toward meeting IEP goals.
(v) reviewing all students' IEPs;
(vi) collecting student records from the CSE;

(vii) maintaining and securing in a locked cabinet all confidential files; and
(viii) coordinating the implementation of special education services as per the IEP with the school district, private providers, and the school's classroom and special education teacher(s), as appropriate.

c. English Language Learners

Discuss the school's methods and strategies for identifying and serving ELLs in compliance with all federal laws and regulations including:

- *The process for identifying students whose first language is not English consistent with New York State required procedures and the methods for determining the scope of assistance that these students may need including how the school will ensure that they are not inappropriately identified as students with special education needs; The approach, resources, and personnel (including qualifications and associated administrative responsibilities) the school will use to meet the needs of ELLs (both within general education classrooms and in other settings);*
- *The research and evidence that supports the appropriateness of this approach.*
- *The process for coordination between general education teachers and staff serving ELLs and professional development for general education teachers serving ELLs;*
- *The process that will be used to monitor the achievement and progress of ELLs including exit criteria.*
- *How the school will make all necessary materials available to parents of ELLs in a language that they can understand.*
- *How the school will make after-school and other extra-curricular programming accessible to ELLs; and,*
- *The process that will be used to evaluate the efficacy of the program and instructors and ensure that the needs of ELL students are being met.*

El Barrio Charter School for International Cultures and the Arts uses the following methods and strategies to serve students with Limited English proficiency.

a. The process begins with the Home Language Questionnaire to screen all new entrants to New York State schools for potential limited English proficiency.
b. If English is the only language spoken in the home as indicated on the Home Language Questionnaire (HLQ), then the screening process need not continue.
c. If the home language is one other than English or the student's native language is other than English, then appropriate school staff informally interview the student and the parent/guardian in English, or when necessary, in their native language.
d. If the student speaks a language other than English and speaks little or no English, then the school administers the NYSITELL (NYS Identification Test for English Language Learners). A student who scores below the designated proficient level is considered limited English Proficient (LEP), thus eligible for ESL services. Parents are notified in writing or through direct oral translation about their child's status. The NYSITELL is administered only once to each incoming student.
e. After placement into ESL services, student achievement or progress in the English language is measured annually (usually in April and May) with the New York State English as a Second Language Achievement Test (NYSESLAT). The scores on the NYSESLAT indicate the proficiency level the student has achieved each year, and whether the student's level of English proficiency is high enough to exit ESL services.

El Barrio Charter School for International Cultures and the Arts will serve all students with limited English proficiency and will comply with Title VI of the Civil Rights Act and all federal requirements. The school will not exclude or deny services based on language, race, color, or national origin.

The school will serve all students with limited English proficiency using structured English language immersion so that they achieve proficiency in the English language as quickly as possible. We will comply with all applicable laws including Title VI of the federal Civil Rights Act of 1964 and the federal Equal Educational Opportunities Act of 1974. SBCSICA will take all appropriate actions to overcome language barriers that impede student participation in the instructional program.

The English language immersion model will include the following components:

(i) ELL students will receive the same academic content as those students who are native English speakers.
(ii) All instruction will be one week in English and one week in Spanish. Teacher partnerships and planning are critical since same content is not duplicated but continued in the other language.
(iii) ELL students who are struggling with the structured English will receive ESL pull-out instruction.
(iv) ELL students will receive additional instructional time for English language acquisition (for example, after-school or during the summer program).
(v) Specialized curricular materials and needed staff will be provided to enable ELL students to achieve proficiency and maintain a satisfactory level of academic performance in both Spanish and English.
(vi) Classroom teachers and administrators will receive in-service training sessions on communicating with students designated as English Language Learners and in techniques for detecting whether a student has deficiencies in their native language and or the English language.
(vii) TESOL Association, ESL standards will be used as a guide, intervisitation of dual language programs, NABE, SABE conferences.

El Barrio Charter School for International Cultures and the Arts will not exclude ELL students from curricular and extracurricular activities because of their inability to speak and understand the language of instruction. All students who are English Language Learners will be fully included in the curricular and extra-curricular activities of the school. No student will be excluded based on his or her inability to speak and understand the English language. We ensure that the appropriate staff, curricular materials and the classroom space required for ESL instruction will be in place and used properly. The number of staff, materials, and space will be based on expected enrollment rates of ELL students and adjusted accordingly to enable the students to achieve proficiency in the English language.

In addition, El Barrio Charter School for International Cultures and the Arts will:

- seek ESL or bilingual certification for teachers
- purchase English and native language literature and materials so that topics are the same and the learning of concepts and content can continue in each language.
- remediation will be provided as a push in but when appropriate there will be limited pull-out, as is done with Title 1 and special education students
- provide staff to support the classroom teacher with small group language instruction in either English or Spanish
- translate all parent material in the appropriate native language
- provide a translator for parent conferences

- provide professional development for all staff regarding second language acquisition and methods used.

In the spring of each academic year, the linguistic and academic progress of ELL students is measured using the New York State English as a Second Language Achievement Test (NYSESLAT). In order to exit the ESL programs or services, a student must score proficient on the NYSESLAT test (e.g., students in grades 2-4 must attain a raw score of 36 in Listening and Speaking (L&S) and 31-34 in Reading and Writing (R&W), in both combinations).

The ESL program is assessed and modified continuously throughout the year using multiple measures. A dashboard is provided to show student progress in both English and Spanish ELA/SLA skills and reading levels.

(i) review student progress towards achieving English proficiency as per the NYSESLAT assessment and teacher observation.
(ii) review student progress towards achieving the State learning standards as per the New York State assessments.
(iii) inform parents in their home language on student progress.
(iv) monitor students' academic progress and document those who have been exited from the program; and
(v) ensure ELL student records are maintained properly.

The Title 1 teacher is available during the school day to provide push-in and/or pull-out services for Language Learners. In addition to this in-class support, the remediation/enrichment period is used as an opportunity for the Title 1 teacher to work with students struggling with language acquisition on vocabulary development and literacy skills so that all our students are comfortable reading, writing, listening and speaking in English and in Spanish.

d. Gifted and Advanced Students

Discuss the school's methods and strategies for identifying and serving students who are academically advanced and/or gifted including:

- *How the school will identify advanced and/or gifted and talented students; and,*
- *Strategies and programs the school will use within general education classrooms and in other settings to accelerate learning for advanced and gifted and/or talented students including how the school would implement these strategies in a remote setting.*

Gifted and Advanced students:
Instruction will be differentiated in both English and Spanish. Acceleration will be provided for all students who are deemed exceptional in the content area identified.

9. Instructional Leadership

Proposals should include strategies to promote and prioritize diversity and equity within the operational, instructional, and administrative leadership and staff.
A requirement is that staff be bilingual in order to be able to create any written materials in both languages and to meet with or provide updates for parents.
Students will be exposed to different role models via the teachers and other individuals who are hired and that work with them throughout the school day.

a. Instructional Leadership Roles

Describe instructional leadership (i.e. individuals supervising implementation of the academic program) in the school over the first five years of operation including:

Specific roles and responsibilities of the personnel who would provide instructional leadership in the proposed school including a delineation of which instructional staff each instructional leader is responsible for supporting;

- For the first 4 years the principal will be the sole instructional leader and responsible for providing educational support for all pedagogues and support staff. In the fourth year an assistant principal will be brought on board.
- Supporting the principal from the onset will be an instructional coach. Together they will assess the teachers and develop a plan for professional development.

The process and criteria for identifying and selecting instructional leaders including how such criteria align with the school's educational philosophy and mission; and,
The process for identifying qualified individuals will be through advertising and reaching out to educational networks; leadership academy, and universities.

Criteria for selection:

- select individuals who have a shared philosophy for how students learn
- are able to articulate a clear vision of an exemplary school for teaching and learning
- experience with constructivist principles of teaching and learning
- demonstrated experience working in an educational environment
- supervisory and managerial skills
- certification & supervisory credentials

How instructional leaders will monitor the effectiveness of the academic program and at-risk students' academic performance.

Effectiveness will be monitored through ongoing review of student data provided on a dashboard in both languages and includes student classification; ELLs, SWDs, student attendance, as well as through weekly planning meetings, review of student work samples, informal assessments, and observations of teaching and student engagement.

b. Teacher Support and Supervision

Describe the school's approach to ongoing individual teacher supervision and support including (but not limited to) coaching and feedback systems and supports to ensure high quality instructional planning and implementation. The response should include a clear outline of how and when specific school leaders will conduct their support of individual teachers explaining the frequency of different forms of support teachers can expect on a regular basis (e.g. the frequency of classroom observations and feedback, length and substance of other development meetings such as one-on-ones). This response differs from 10c in that this response should focus on supports individual teachers receive to foster their instructional development, as opposed to 10c which focuses on supports that all teachers or particular groups of teachers will receive.

El Barrio Charter School for International Cultures and the Arts teachers and staff will participate in extensive in-house professional development through weekly grade level planning meetings, in class demonstrations and modeling of curriculum strategies, and monthly intensive PD sessions the 3rd Friday of each month following early student dismissal 12:00 pm The school will work with independent consultants in literacy and dual language. We also intend to provide training from the NCTT [National Center for Teaching Thinking] to provide training in inquiry oriented thinking and teaching strategies.

c. Professional Development

Describe how the schoolwide professional development program (i.e. all staff PD sessions, specific group PD sessions such as planning meetings, new teacher trainings, etc.) will assist teachers in meeting all students' academic needs and school goals including:

- *An overview of the frequency and format of professional development;*
- *Who will be responsible for leading and providing professional development;*
- *How the school will identify professional development topics;*
- *How the school's professional development plans support the school's mission, key design elements, and the target and special populations' needs;*
- *How the professional development program will meet the needs of all teachers, including novice teachers, teachers new to the school, highly effective teachers, and teachers of all subjects, including teachers of students with disabilities and ELLs; and,*
- *The process for evaluating the efficacy of the professional development program.*

To ensure higher levels of student achievement and to accomplish the mission of producing students who exceed the New York State Next Generation learning standards, El Barrio Charter School for International Cultures and the Arts will implement a professional development program that has three parts: 1) pre-service training, 2) in-service training and coaching, including early dismissal of students at 12:00 pm every 3rd Friday of each month to allow for teacher professional development, and 3) weekly curriculum planning sessions. The goal of the professional development will be to provide administrators, teachers, and staff with the knowledge and tools needed to effectively teach all students. Teacher training in content and the learning environment will reflect the school's needs and initiatives. For instance, if student test scores reveal a need for more critical and inferential thinking, or reflect a lack of understanding in the manipulation of fractions, additional training will be provided to strengthen these areas.

Our professional development priorities will be to support staff in a variety of areas to ensure that they remain motivated, engaged, and most importantly, focused on teaching and learning. To that end, teachers will receive specific training around curriculum development and content that reflect best practice

in the areas of literacy, dual language instruction, critical and inquiry oriented thinking, mathematics and data analysis to inform instructional decisions, and differentiating instruction to meet the needs of *all* students.

The professional development structure is designed so that teachers have intensive training the two weeks prior to school opening at the beginning of the year and on-going professional development throughout the year. The pre-service provides a comprehensive training for both new and seasoned teachers on specific school initiatives and/or priorities. The on-going support will ensure meaningful implementation of these initiatives serving as a source for teachers, keeping them professionally current in best practice, motivated and inspired.

Pre-Service Training

The purpose of pre-service training is to prepare all staff for the new school year and to induct new professionals. There will be ten days of pre-service professional development in August. Teachers will receive training in instructional methods and strategies, New York State Next Generation learning standards, intervention strategies & procedures, classroom management techniques, student data analysis, and differentiation of instruction among others. In-service session content is designed and takes into consideration the school's initiatives and teacher experience and are differentiated accordingly. Non-teaching staff will receive job specific training.

On-going training

Professional development takes place the third Friday of every month. In addition, weekly curriculum planning takes place within the grade level to support teaching and learning. Professional development support includes ongoing demonstration and modeling of curriculum and teaching strategies, coaching, team teaching, group planning meetings, videotaping of lessons and follow-up conferencing.

Continuous Professional Development Opportunities

The school will actively encourage teachers to pursue outside professional development. The budget will allocate funds for tuition reimbursement and to allow a sample of administrators and teachers to attend conferences that address educational issues, trends, and general professional development.

d. Teacher Evaluation and Accountability

Describe how the school will formally evaluate teachers and hold them accountable for student achievement. If established teacher evaluations systems (e.g., Danielson rubric) would be used, the response should explain how the particular system was chosen and how it aligns with the overall proposed mission and academic program. This response should also include:

- *An explanation of how expectations for teacher performance and student achievement will be established, communicated to, and instilled in staff members; and,*
- *A description of the school's process and criteria for evaluating teacher performance and holding teachers and leaders accountable for student achievement.*

Principal Evaluation takes place 3 distinct times during the year- each review takes place with the Executive Director. The process lends itself to continuous growth and improvement and over time when truly understood and internalized, facilitates the evolution of the leader

September; initial goals, both long & short term that will address the specific criteria as well as school wide initiatives for the year are discussed with the executive director

- supervision and instruction; improvement in delivery of instruction, more critical thinking, student engagement
- promoting a culture of inquiry, rigor, excellence and trust
- promoting a professional learning community that reflects collegiality, trust, rigor, excellence, and resilience
- promoting a school culture of respect and trust with students & parents
- administration of school initiatives including systems
- increasing student achievement & student work reflective of rigorous instruction
- promoting social emotional development for students
- meeting compliance and completing reports in a timely manner

February; midyear self-reflection review

The principal completes a reflective rubric which is submitted for review and includes objective indicators, such as student test grades and standardized test scores, and subjective measures, such as reviews from staff and satisfaction ratings by parents.

The principal will enter into discussion regarding how they are progressing with their goals; long and short term; which are being met, which are in progress, continuous and develop throughout the year
Together with the executive director they determine next steps and document.

June; end of the year reflective final

End of year reflection questions are submitted and will be used for discussion with the executive director.
The principal will meet and discuss how the year long goals have been achieved and what is planned for the following year; those that will be continued and those that may need to take a new direction
Next steps are documented by the principal and submitted.

Please incorporate this info in another part of the document: The board's academic committee will meet regularly with the board to discuss data and the academic health of the school. The academic committee of the board, in conjunction with the finance committee, will report to the full board, make recommendations of any bonus and/or raise amounts, if applicable, for the upcoming school year.

Approach to ongoing individual teacher supervision and support including (but not limited to) coaching and feedback systems

Teacher Evaluation

Teacher performance and student achievement will be established, communicated to, and instilled in staff members using the Kim Marshall model of evaluation and criteria. Teachers will be evaluated formally two times during the school year or as needed: one observation prior to the end of December and a 2nd formal evaluation prior to the end of May. Informal observations however are ongoing and include looking at lesson planning, classroom environment, systems and management, student engagement, bulletin boards, work samples and notebooks among others. The evaluation process consists of a pre-conference where the teacher discusses goals for the lesson and plan of implementation, the observation itself, and a post conference where they discuss a rubric of criteria (must be submitted in advance) and whether they were able to meet the goals outlined and the effectiveness of instruction during the lesson using Kim Marshall rubric descriptors for reference. Together with the principal they decide on next steps/specific

components to work on which are documented and submitted. This growth model process facilitates teachers to make changes in their practice through reflection and discussion that ultimately enhances teaching and learning.

The observation process evaluates i) the teacher's ability to plan and prepare instruction, including demonstrated evidence of lesson planning and actual alignment to lesson plans; ii) the teacher's learning environment, including the actual classroom environment, as well as the teacher's classroom management and procedures; and iii) the teacher's instructional practice, including content knowledge, strategies for fostering thinking & learning, interaction with students, student engagement, and managing student behavior and iv)the ability for the teacher to be reflective of their practice. Developing teachers will receive additional observations as the need arises.

10. School Culture and Discipline

a. School Culture

Explain how the school will establish and maintain a culture that supports learning and achievement including:

- *The school's general approach to school culture and rationale for this approach;*
- *Any specific programs and methods the school intends to implement to support the social and emotional development in students and rationale for their selection;*
- *Any specific programs and methods the school intends to implement to support teachers and other staff in creating and sustaining an equitable school culture and the rationale for their selection;*
- *How the school will maintain a safe and orderly environment; and,*
- *How the school will instill the culture and expectations with board members, staff, students, and families.*

In a global society where there is a significant interdependence among nations, we believe that an emphasis on international cultures is important for our nation's strength. International cultural awareness is taught primarily across the curriculum, especially in social studies, the arts, and physical education. The students learn to respect and gain knowledge about different societies, religions, customs, languages and what draws them together.

Our international perspective also means drawing on the lives and backgrounds of the students, faculty, parents and the surrounding community in multiple ways. The expected diversity in their lives and background will be a rich resource from which the core curriculum can draw on the human commonalities within those experiences. The curriculum will guide students to see the interdependence of the multiple groups living in the Spanish Harlem, New York City, and eventually the world.

An important aspect of our school's mission is to provide a safe and nurturing learning environment for all students so that teaching and learning can take place. El Barrio Charter School for International Cultures and the Arts has high expectations for conduct on school property and at school functions. These expectations are based on the principles of civility, mutual respect, citizenship, character, tolerance, honesty and integrity. The school's student code of conduct clearly defines these expectations for acceptable behavior on school property, identifies the possible consequences of unacceptable conduct, and ensures that discipline when necessary is administered promptly and fairly. Moreover, the policies include a uniform dress code for its students and appropriate dress for all school staff. We believe the dress code policy will create a sense of order so that learning can flourish.

The essentials partners of the school (parents, teachers, and the principal) and the student body play important roles in maintaining a safe and orderly school environment. Parents are expected to recognize that the education of their child is a joint responsibility with the school community. Teachers are expected to maintain a climate of mutual respect and dignity. The principal is expected to promote a safe, orderly, and stimulating school environment. The Board expects all students to conduct themselves in an appropriate and civil manner, with proper regard for the rights and welfare of other students, school personnel and other members of the school community, and for the care of school facilities and equipment.

The best discipline is self-imposed and students must learn to assume and accept responsibility for their own behavior, as well as the consequences of their misbehavior. Disciplinary action, when necessary, will

be firm, fair, and consistent so as to be the most effective in changing student behavior. Below is a sample of student conduct that will result in disciplinary action.

- Disorderly, disruptive, or violent conduct
- Insubordinate conduct
- Possessing a weapon
- Conduct that endangers the safety, morals, health or welfare of others
- Misconduct while on a school bus
- Academic misconduct, including plagiarism

We expect our children to take on tasks that can mostly be found in the best public and private schools in the city. Our children will engage in activities like publishing and illustrating their writing pieces; discussing and analyzing important current events; using technology to conduct experiments for deep understanding; exploring cultures and histories using primary documents; debating classical literature; analyzing great works of art; and speaking a second language fluently (Spanish/English).

To ensure the success of our school, we will adopt the key features that have been identified in successful restructured schools as outlined by Linda Darling-Hammond in "The Right To Learn—A Blueprint For Creating Schools that Work." The nine key features of environments that support meaningful learning and ensures students are challenged and supported are: Active in-depth learning, emphasis on authentic performance, attention to development, appreciation for diversity, opportunities for collaborative learning, collective perspective across the school, structures for caring, support for democratic learning, and connections to family and community.

Response 10b - Discipline Policy

Provide the school's discipline policy for general education students. The policy must:

- *Clearly specify (i) the substantive acts for which a child may be disciplined; (ii) the consequences resulting from committing each such act; (iii) the due process procedures the school will follow in applying its disciplinary policy (in accordance with federal law); and, (iv) the individuals responsible for carrying out the discipline policy and any appeals;*

- *Explain the procedures for providing alternative instruction to students who are suspended or expelled (whether in-school or out-of-school) in full compliance with state requirements;*

- *Include specific methods that comply with the federal Gun Free Schools Act, including reference to mandatory penalties required by the law; and,*

- *Set forth the 14th Amendment due process protections for both short-term suspension of 10 or fewer days and longer term suspensions of greater than 10 days based on U.S. Supreme Court case law (Goss v. Lopez, 419 U.S. 565 (1975)).*

El Barrio Charter School for International Cultures and the Arts will have high expectations for conduct on school property and at school functions. These expectations are based on the idea that each student reflects the core values of an ARTIST. We expect them to be: Accepting, Resilient, Trustworthy, Ingenious, Scholarly, and Thoughtful. Unless otherwise indicated, this code applies to all students, school personnel, parents and other visitors when on school property or attending a school event as well as on social media. Please bear in mind the Student Code of Conduct will apply during enrollment at El Barrio Charter School for International Cultures and the Arts, including school-hours and off-school hours while in school uniform.

The school believes the best form of discipline is self-imposed, and students must learn to assume and accept responsibility for their own behavior, as well as the consequences of their poor choices. The school will implement disciplinary action, when necessary, with students who violate the Student Code of Conduct. Disciplinary action will be firm, fair and consistent to be the most effective in improving student behavior and due process requirements. These rights include:

- Access to El Barrio Charter School for International Cultures and the Arts' Discipline Code, which contains the school's rules and regulations;
- Clear explanation of what acts could result in being disciplined;
- Clear explanation of the consequences for violating the school's rules and regulations; and
- Protections under local, state, and federal law, including Section 504 and IDEA

In determining the appropriate disciplinary action, school personnel authorized to impose disciplinary penalties will consider the following:

1. Student's age
2. Nature of the offense and the circumstances which led to the offense
3. Student's prior disciplinary record
4. Other extenuating circumstances

Students who are found to have violated the school's Student Code of Conduct may be subject to the following consequences, either alone or in combination. The school personnel identified below will be authorized to impose the consequence, consistent with the student's right to due process:

1. Oral warning: dean, asst. principal
2. Written warning: dean, asst. principal
3. Written notifications to parent(s)/guardian: dean, asst. principal
4. Detention: dean, asst. principal
5. Suspension from transportation: principal
6. Referrals: dean, principal
7. Suspension from social or extracurricular activities: principal
8. Suspension of other privileges: dean, principal
9. In-school suspension: principal
10. Removal from classroom: dean, principal
11. Short-term suspension from school (five days or less): principal
12. Long-term suspension from school (more than five days): principal
13. Expulsion: board

Disciplinary action may result in, but may not be limited to, the following: 1) warning (oral or written) 2) parent notification; 3) detention; 4) in-school suspension; 5) suspension; 6) suspension from transportation; 7) suspension from social or extracurricular activities; 8) transfer to another class; 9) assistance from outside agency; 10) expulsion; 11) Remedial Discipline Plan; 12) Alternative Education Program. The choice among the above disciplinary, preventative, and/or corrective measures in each case is discretionary, made by the appropriate school official based on the circumstances of a given situation.

El Barrio Charter School for International Cultures and the Arts will have three levels of student violations: (1) minor; (2) major; (3) serious.

Examples of minor disciplinary infractions include: talking during class, repeatedly not completing classwork and/or homework; and repeatedly failing to comply with the school uniform requirements. The consequences of minor infractions are video or in-person meeting with the student, the staff member effected by the behavior, and the student's parent.

Examples of major disciplinary infractions include: bullying students; use of profane language, and possession of offensive material, either digitally or physically. The consequence of major infractions are detention, a meeting with the family of the student, the school's Executive Director, and the student.

Examples of serious disciplinary infractions include: academic dishonesty, fighting, and possession of a controlled substance. The consequence of major infractions are suspension, a meeting with the family of the student, the school's Executive Director, and the student. The term of suspension is left to the discretion of the Executive Director. The effected student and/or their family will be entitled to all due process protections, as found in *Goss v. Lopez*, 419 U.S. 565 (1975).

A student is immediately suspended from all extracurricular activities when he/she receives a suspension from school for any reason. The activity suspension (a) is automatic, (b) is for the duration of the school suspension, and (c) runs concurrent with the school suspension.

The principal will attempt to schedule a re-entry conference with the parent and child before the student's return from suspension. If the parent is not able to attend in person, the principal should try to reach the parent for a phone conference. The child will not be penalized if the parent is not able to attend the re-entry conference or phone in.

As specified in the Student Code of Conduct, any student who is expelled or given a long-term suspension (more than 10 days) has the right to appeal the decision in writing to the Board of Trustees within 10 days of the date of expulsion. Any appeal is heard at the discretion of the Board Chairperson, by the Superintendent or by a Trustee subcommittee (of one or more Trustees designated by the Board Chairperson); in such a case, the school sets a hearing date and the student and/or his/her parent/guardian are notified in writing.

The school will also follow the requirements of compulsory education of minors established by Part I of Article 65 of the New York State Education Law. Pursuant to Education Law §3214, the school will take immediate steps to provide alternative means of instruction for the students who are suspended or expelled. SBCS will make provisions for alternative instruction for suspended and expelled student; the school will provide f approximately two hours per day, by a teacher certified per Section 2854(3)(a-1) of the Education Law, with the goal of the student progressing equally as any student who attends the regular class. Alternative instruction will not be the provision of homework, assignments, or study hall. The board ensures that the alternative instruction provided will be sufficient to enable the student to make adequate academic progress.

El Barrio Charter School for International Cultures and the Arts will comply with the legal requirements the Gun-Free Schools Act of 1994, as amended. The Act compels, among other requirements, after due process has been afforded, the suspension of a student found to have brought a firearm to school, or to have possessed a firm at school. The term of suspension is not less than one year, subject to case-by-case exceptions.

Response 10c. Discipline Policy – Students with Disabilities

Provide the school's discipline policy for students with disabilities with assurances that it is in conformity with the federal Individuals with Disabilities Education Act ("IDEA") and regulations. The policy should address topics such as the discipline of students who have a behavioral intervention plan ("BIP") in their IEP and detail how classroom teachers would be knowledgeable about such plans.

The Board of El Barrio Charter School for International Cultures and the Arts ensures that students with disabilities are provided with appropriate due process and a free appropriate public education per the requirements of IDEA and 34 CFR §§ 300, et seq. and will meet all the provision of Sections 300.519-300.529 of the Code of Federal Regulations. The school will complete a Violent and Disruptive Incident Report (VADIR) form each year regarding incidents that occurred during the previous year.

The board recognizes that it may be necessary to suspend, remove or otherwise discipline students with disabilities to address disruptive or problem behavior. The board is committed to ensuring that the procedures followed for suspending, removing or otherwise disciplining students with disabilities are consistent with the procedural safeguards required by applicable laws and regulations.

In general, if a student does not abide by the Student Code of Conduct, there is a progression of consequences, including non-verbal warning, verbal warning, written note to parent, parent conference, or possible in-school suspension with provision of appropriate instruction.

If a student has an Individualized Education Plan, the above consequences also apply. If the behavior continues after a short suspension, the principal and special educator will ask for a Functional Behavior Assessment and that CSE develop a Behavioral Intervention Plan. If the student does not have an IEP the student will be referred to the Pupil Personnel Committee which will develop a Behavioral Intervention Plan and monitor the student's progress.

If a student with an IEP is suspended 10 days (with the same instruction and procedures that is afforded Gen Ed students) and the behavior continues, the school will request a Manifestation Determination hearing where the Behavioral Intervention Plan & its implementation will be reviewed and revised so it may be determined whether the behavior is a result of the disability. A new IEP and/or Behavioral Intervention Plan can result from this meeting.

El Barrio Charter School for International Cultures and the Arts and the board of trustees will:

a) ensure record keeping on the number of days a student with a disability has been suspended or removed for discipline reasons;

b) ensure that students with disabilities will be provided with appropriate due process;

c) ensure that parents and students with disabilities receive appropriate notification regarding suspensions or removals for disciplinary reasons;

d) ensure referral to and communication with the CSE from the student's district of residence when a student with a disability has been suspended or removed for discipline reasons;

e) ensure that when a suspension or removal of a student with a disability constitutes a disciplinary change in placement:

1. the student is provided with a free appropriate public education (FAPE) as defined in the federal regulations;

2. the student is referred to the CSE for a functional behavioral assessment and behavioral intervention plan, and to make a manifestation determination; and

3. the student's parent is provided with a copy of procedural due process rights.

f) ensure that when the suspension or removal of a student with a disability will constitute a disciplinary change of placement, the CSE is immediately notified so that the CSE can meet its obligations to:

1- convene a CSE meeting within 10 school days to make a manifestation determination;

2- convene a CSE meeting within 10 business days to conduct a functional behavioral assessment and develop a behavioral intervention plan;

3- provide the student's parent with a copy of their procedural due process rights; and determine education services or the interim alternative educational setting consistent with the FAPE requirements.

Teachers will be informed of a student's BIP as soon as possible. For students who enter the school without a BIP and subsequently issued one, the teacher will be informed of the designation and will meet with members of the school's administrative staff to develop strategies to best serve the student. For students who have been given a BIP and are promoted to a higher grade, the new teacher will be given details of the BIP during pre-service development sessions and meet with that student's previous teacher to discuss best practices in serving that student. For new students who enter the school with a BIP, the teacher will work with school administrators and the family of the new student to ensure that a series of best practices are developed.

Response 10d - Dress Code Policy

If the school would implement a dress code policy, describe the policy and the rationale for its selection. Include a description of how the school would subsidize the cost of uniforms for parents unable to afford them.

El Barrio Charter School for International Cultures and the Arts will have a dress code, as described below.

Any combination of the following: Polo Shirt (white or Grey with School Logo) • Oxford Shirt (White with School Logo) • Pants (Black) • Cardigan (Black/Red with School Logo) • Blazer (Black with Logo) • Girls Jumper (Red /Black and white plaid) • Tie • All Black shoes/sneakers only

All students must conform to the dress code daily, regardless of weather. Failure to wear the uniform will be considered a violation of the school's discipline policy. If multiple dress code violations are made, the Executive Director and/or Principal will meet with the family of the student who violates the dress code to create a plan to prevent further violations. For students who are serial violators of the dress code, the Executive Director and/or Principal will meet with the family for each violation, in an effort to prevent future violations. Maintaining the dress code supports a sense of community and professionalism in students and promotes a focus on learning.

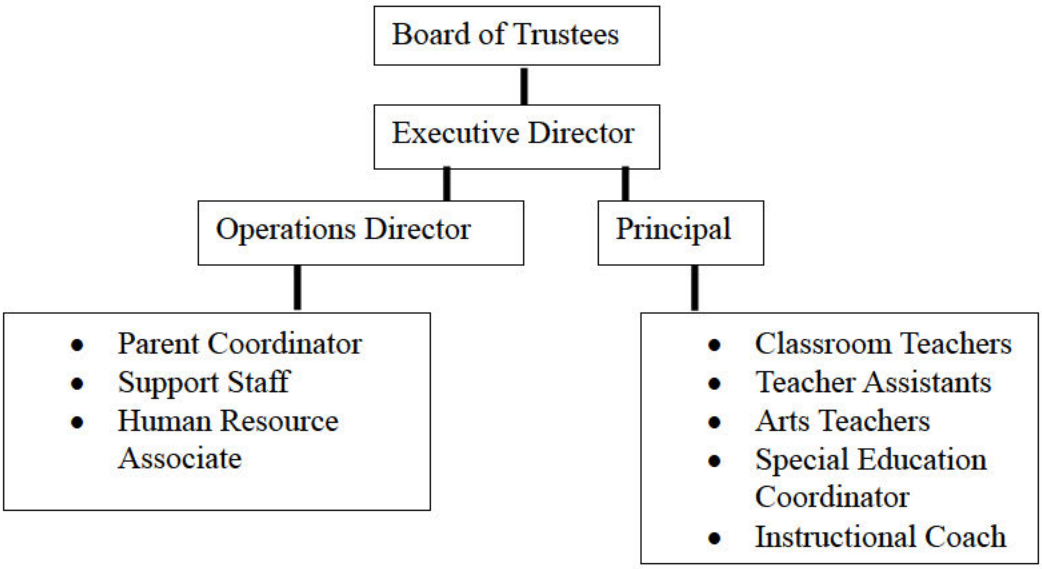
For families who are unable to afford the school's uniform, we provide multiple options. If the upfront cost is an issue, we will offer long term payment plans, where families can reimburse the school over several months. For families unable to afford our repayment plan, the school will cover uniform expenses through general fundraising efforts, grants, and allocating a certain amount of money in the budget's general operating costs to ensure that uniforms are available for all students.

Response 11 - School Management and Leadership

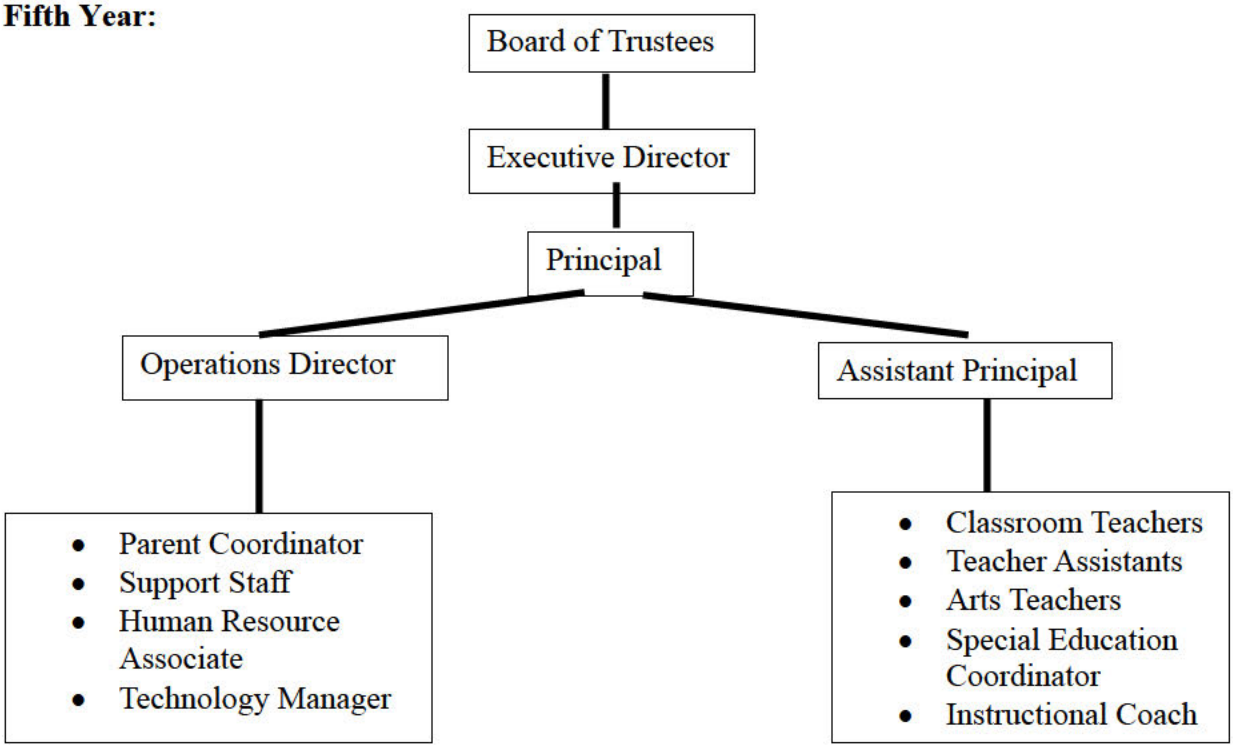
a. Organizational Chart

Provide organizational charts for both the first and fifth years of operation clearly showing reporting structures between the school leader(s), the board of trustees, and staff. If the school intends to contract or partner with an entity for management or educational services, the organizational charts should also reflect that relationship.

First Year:



Fifth Year:



b. School Leadership and Management Structure

Include a narrative explaining the lines of reporting and accountability, the rationale for choosing this structure, and the roles of any management or partner organizations. The narrative should:

- *Describe the proposed management practices and procedures (e.g., how the school will set priorities and make key organizational decisions);*
- *Outline the evaluation procedures for staff in management positions; and,*
- *Describe recruitment plans for the school leader including:*
    - *The overall process and criteria the school will use to select the school leader;*
    - *Processes, policies, and strategies the school would implement to ensure hiring processes for school leaders are open and fair with outreach to a broad and robust pool of candidates, including underserved and unrepresented communities;*
    - *Who has been or will be involved in the selection process; and,*
    - *The role of any CMO or partner organization (if any) in the selection process.*

The administrative organizational structure of El Barrio Charter School for International Cultures and the Arts will consist of the following: (i) the board of trustees, (ii) Executive Director (a shared position with the South Bronx Charter School for International Cultures and the Arts, (iii) principal, and (iv) Director of Operations

Board

As the organizational chart shows, the board maintains ultimate governing authority for the school. The board's role is to carry out the mission and vision of the school and exercising "final authority for policies and operational decisions of the school" [Educational Law §2854 (1)(f)]. The board of trustee responsibilities and obligations include, but are not limited to, the following: (i) developing and approving school policies, such as, curriculum design, budget policies, board of trustee's code of ethics, and personnel policies; (ii) monitoring the effectiveness of the educational program and educational outcomes; (iii) approving the annual school operating budget and monitoring financial outcomes; (iv) approving the hiring/firing of the school principal and business manager; (v) receiving and reviewing reports on academic, operational, and financial performance; (vi) maintaining open communication with parents, the community, and the general public; (vii) maintaining procedures to receive complaints, concerns, and praises from parents and the general public; (viii) adhering to the Open Meetings Law [Education Law §2854(I)(e)] [Article 7 of the Public Officers Law §100 et seq.]; and (ix) fundraising for the school.

Principal

The principal's main role is to be the educational leader of the school and create a challenging learning environment with high student achievement expectations for every child. The principal will focus on implementing the school's educational program and ensuring that the scientifically research-based curriculum is delivered in an effective manner. The principal's responsibilities

include, but are not limited to, the following: (i) supervising classroom instruction and student achievement; (ii) supervising the health, safety, and behavior of students; (iii) supervising and evaluating teachers and staff, including the business manager; (iv) monitoring enrollment; and (v) fostering a strong partnership with parents and the community. The school principal hires all school staff and in consultation with the Board of Trustees fires staff. The principal will report to the board of trustees.

Assistant Principal

The assistant principal for curriculum is responsible for the implementation of the El Barrio Charter School for International Cultures and the Arts curriculum. All professional development is planned, created, conducted and monitored through the AP of Curriculum. The AP of Curriculum will report to and be supervised by the principal.

Director of Operations

To ensure that the principal has ample time during the school day to focus on education, the business manager Director of Operations will be responsible for all financial and business affairs at the site level. The Director of Operations responsibilities include, but are not limited to, the following: (i) managing the operating budget; (ii) maintaining financial records; (iii) supervising the custodial and building maintenance staff; (iv) managing procurement; (v) performing general business administrative duties; and (v) overseeing food service and student transportation. *The director of operations* will report to the principal and will be responsible for all financial and business affairs.

Teaching Staff is supervised by the assistant principal and principal. They will be responsible for creating a classroom environment conducive to optimizing teaching and learning.

Classroom Teachers
Classroom teachers will initially report to and be supervised by the principal. After the third year of the first charter term, classroom teachers will be supervised by the assistant principal. They will be responsible for creating a classroom environment conducive to optimizing teaching and learning.

Specialist Teachers
Specialist teachers will initially report to and be supervised by the principal. After the third year of the first charter term, classroom teachers will be supervised by the assistant principal. They will be responsible for implementing the music, art, and dance programs. They will create a classroom environment conducive to optimizing teaching and learning.

Special Education Coordinator/Social Worker

The Special Education Teacher/Social Worker will initially report to and be supervised by the principal. After the third year of the first charter term, classroom teachers will be supervised by the assistant principal.. They will provide direct special education services to students and will work with teachers, the Principal, parents and CSEs to implement, and monitor Individualized Education Plans (IEPs).

As the ultimate governing authority of the school, the **board of trustees** exercises, "final authority for polices and operational decisions of the school," [Educational Law §2854 (1)(f)}]. Primary oversight responsibilities include:

- Developing and approving school policies, such as curriculum design, budget policies, board of trustee's code of ethics, and personnel policies;
- Monitoring the effectiveness of the educational program and educational outcomes;
- Approving the school operating budget and monitoring financial outcomes;
- Approving the hiring/firing of the school principal;
- Receiving and reviewing reports on academic, operational and financial performance;
- Maintaining open communication with parents, the community, and the general public;
- Maintaining procedures to receive complaints, concerns and praises from parents and the general public;
- Adhering to the Open Meetings Law [Education Law §2854(I)(e)] [Article 7 of the Public Officers Law §100 et seq.];
- Fundraising for the school.

To this end, the board provides effective and on-going academic and operational oversight through the leadership role of the board chair, executive committee, and sub-committees, all of which regularly meet with the principal to discuss issues that may arise. As per the bylaws, the board established the following committees: 1) Academic Committee, 2) Finance Committee, and 3) Personnel Committee. The board may authorize members to serve on a subcommittee or to act as an official board representative on matters of school business or policy. However, no opinion, decision or commitment can be made by a board representative or subcommittee without the board's authorization. In addition, the board may create additional ad hoc committees to address specific processes or issues.

The Academic Committee

The academic committee focuses on program planning, curriculum, professional development and fulfillment of the school's Accountability Plan. The academic committee in consultation with the principal will continue to:

- Review instructional programs and student achievement;
- Monitor progress in achieving the instructional program's implementation and student outcomes; and
- Participate in the development of the school's Consolidated Application and related forms for planning and implementing the Every Student Succeeds Act in assisting all children to achieve at their highest level.

In practice,

- Meet periodically with the principal to discuss the academic program and its full implementation including student outcomes, implementation of Consolidated Application and any problems identified;

- Conduct regular walk-throughs of the school;
- Provide a report at each board meeting; and
- Make recommendations to the board on the principal's performance.

The Personnel Committee

The personnel committee focuses on the human resource needs of the school. The personnel committee in consultation with the principal will continue to:

- Oversee the employee grievance procedures;
- Review the status of certified teachers and teacher assistants; and
- Review the professional development plan and monitor the principal and management's progress in achieving goals.

In practice,

- Meet periodically with the principal to discuss certification status of staff and any problems identified.

The Finance Committee

The finance committee is responsible for coordinating the board's financial oversight responsibilities. They meet regularly (e.g. monthly or quarterly). Discussions revolve around analyzing budget to actual, proposed budget amendments and its programmatic impact (if any), and corrective actions. The budget and finance committee will continue to:

- Determine the financial goals of the school and monitor its progress in achieving those goals;
- Establish sound financial policies and monitor whether the school's activities adhere to those policies;
- Review the school's financial control systems in order to safeguard the resources of the school;
- Arrange for a financial audit to be conducted by a licensed independent auditing firm at least annually;
- Meet periodically with the School principal and Director of Operations to discuss financial results;
- Review following year fiscal budget and provide guidance on the school's business objective;
- Present recommendations to the rest of the board after the budget is completed; and
- Oversee the hiring of the business manager.

Principal Evaluation

The principal's performance assessment takes into account both objective indicators, like student test grades and standardized test scores, and subjective measures, such as reviews from staff and satisfaction ratings by parents. The board's academic committee meets with the principal regularly to assess the academic health of the school. Finally, the academic committee, in conjunction with the finance committee, reports to the full board and recommends any bonus and/or raise amounts, if applicable, for the upcoming school year.

Teacher Evaluation

Teachers are evaluated two times during the school year: one formal observation prior to the end of December and a 2nd formal evaluation prior to the end of May. All observations evaluate i) the teacher's ability to plan and prepare instruction, including demonstrated evidence of lesson planning and actual alignment to lesson plans; ii) the teacher's learning environment, including the actual classroom environment, as well as the teacher's classroom management and procedures; and iii) the teacher's teaching and learning process, including content knowledge, interaction with students, and managing student behavior. Low performing teachers will receive additional observations as the need arises.

Recruitment Plans

In accordance with § 2854 (3)(a-1) of the statute, the board of trustees will employ all teachers, administrators, and other school personnel. The school will be an equal opportunity employer and will hire the best qualified personnel without regard to race, religion, color, creed, national origin, citizenship, age, sex, marital status or disability.

In accordance with Article 56 Section 2854(3)(a-1) of New York State Education Law, all teachers, regardless of the number of students taught or hours per week employed, are certified in accordance with the requirements applicable to other public schools; provided, however, that the school may employ as teachers, with the exception of special education staff, (i) uncertified teachers with at least three years of elementary, middle or secondary classroom teaching experience; (ii) tenured or tenure track college faculty; (iii) individuals with two years of satisfactory experience through the Teach for America program; and (iv) individuals who possess exceptional business, professional, artistic, athletic, or military experience, provided, however, that such teachers described in clauses (i), (ii), (iii) and (iv) of this paragraph shall not in total comprise more than thirty per centum of the teaching staff of a charter school, or five teachers, whichever is less. Furthermore, all classroom teachers, teaching assistants and paraprofessionals will be highly qualified. All special education teachers must be New York State certified in special education and must be highly qualified as defined IDEA.

The hiring process will consists of the following steps:

(1) The South Bronx Charter School for International Cultures and the Arts' Director of Human Resources will lead recruitment efforts, which include advertising for positions both online and in the local newspaper, utilizing professional recruiters, attending career fairs, visiting local universities and informal networking. After El Barrio Charter School for International Cultures and the Arts hires a Human Resources Associate, that person will be responsible for all recruitment and hiring matters at the school;
(2) Resumes will be collected, compiled, and reviewed for potential candidates' competencies and qualities that are critical to the school's success.
(3) Initial screening of the potential candidate is begun to determine certification and availability.
(4) Interviews are conducted to search for candidates with outstanding qualities.

(5) Evaluation forms, reference checks, and writing samples are reviewed.
(6) If hired, transcripts and certification are verified, and criminal background investigation and fingerprinting are completed.

The South Bronx Charter School for International Cultures and the Arts' Director of Human Resources has significant experience recruiting and hiring people from underserved and underrepresented communities. That school's staff is a diverse group of people, consisting of people who were born and raised in the South Bronx, who grew up outside the United States, and from many points in between. Additionally, the school's staff comes from a diverse set of colleges, from CUNY and SUNY schools to private colleges and universities, as well as international institutions. This diversity is reflective of the international perspective the school teaches its students.

To that end, El Barrio Charter School for International Cultures and the Arts will mirror the recruitment and hiring processes of the South Bronx Charter School for International Cultures and the Arts, with the express goal to hire an equally highly-qualified, diverse staff that will be able to bring an international perspective to our students and their families.

To ensure that El Barrio Charter School for International Cultures and the Arts hires and retains highly qualified teachers and staff, we intend to offer salaries at or above that of New York City Department of Education schools. For staff members whose educational background exceeds our requirements and/or have professional experience that makes them highly desirable, the school will be prepared to offer a salary reflective of these qualifications. The school will also offer staff members a competitive benefits package, including health, dental, and vision insurance options and a matching 401(k) retirement program.

Response 12 - Personnel

a. Staffing Chart and Rationale

Complete the table provided in the budget template to list every position (both instructional and non-instructional, and including part-time positions) during the first five years of operation and include a copy of the table in this response. Provide a narrative that explains the rationale for the staffing structure and numbers and identifies a specific comparative source for staff salaries (e.g., a document with teacher salaries from the school district of location). Please note all positions outlined within the application should be reflected in the staffing chart.

As per Education Law § 2851(2)(g), the hiring and personnel policies and procedures, including the qualifications to be used in the hiring of teachers, school administrators, and other school employees, and a description of staff responsibilities are outlined below.

Staffing Chart for El Barrio Charter School for International Cultures and the Arts Initial Charter Term					
Position	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**
Grades Served	**K-1**	**K-2**	**K-3**	**K-4**	**K-5**
Student Enrollment	**150**	**225**	**300**	**375**	**450**
Principal	1	1	1	1	1
Assistant Principal	-	-	-	1	1
Director of Operations	1	1	1	1	1
Teachers	6	9	12	15	18
Teacher Assistants	2	2	3	3	3
Arts Teachers	2	2	3	3	3
Special Education Coordinator/Social Worker	1	1	1	1	1
Parent Coordinator	1	1	1	1	1
Technology Manager	-	-	1	1	1
Support Staff	2	2	3	3	3
Instructional Coach	1	1	1	1	1
Human Resource Associate	1	1	1	1	1
Total	18	21	28	32	35

As shown in the chart above, the school's first year of operation will employ a staff of one principal, one director of operations, six classroom teachers, four teacher assistants, one school counselor, one special education coordinator, one parent coordinator, and two support staff. The rationale for this staffing model is as following: the Principal will oversee all educational components of the school, while the Director of Operations will oversee all operational and financial aspects of the school. In the school's third year, when the number of teachers and teacher assistants will double from the first year, an Assistant Principal will be hired to help the Principal oversee the educational operation of the school.

The school will have three kindergarten classes and three first grade classes, totaling six classes. The school will hire one teacher and one teacher assistant for each class. Each subsequent year, three teachers will be hired to account for the school's expanding student population. The school will only have teachers' assistants in kindergarten through second grade. For the first charter term, the school will have one special education coordinator/social worker, a human resources associate, an instructional coach, and one parent coordinator. In the school's third year, a technology manager will be hired to oversee all technology in the school. In the first two years of operation, one of the school's support staff will work in conjunction with the South Bronx Charter School for International Cultures and the Arts' Technology Director to oversee and troubleshoot issues with staff and students' electronic devices, Internet and network connection, classroom technology, and copy machines.

In the first two years of the school's operation, El Barrio Charter School for International Cultures and the Arts will employ two support staff members, with each being assigned to help one grade level.

b. Qualifications and Responsibilities

Provide a list of qualifications and responsibilities for each position including all instructional, non-instructional, and administrative positions as well as any part-time positions.

El Barrio Charter School for International Cultures and the Arts will seek to hire an experienced staff with excellent references and qualifications.

The principal's qualifications will include:

- A record of leadership and sound management in a similar educational setting
- Understands and believes in a constructivist philosophy
- At least 6 years teaching experience.
- Strong interpersonal skills and experience in team building
- An understanding of the diversity and unique character of the school's community
- A passion for helping students attain high standards
- Consistently exceptional professional evaluations
- Outstanding references from peers, former colleagues, parents, and members of the school community.
- Certification as an elementary principal is highly preferred.
- Master's degree (M.A.) in an appropriate discipline (e.g. early childhood, general education, social work, psychology)
- At least five years' experience in public education or equivalent.

The principal's responsibilities include, but are not limited to, the following: (i) monitoring classroom instruction and student achievement; (ii) supervising the health, safety, and behavior of students; (iii) supervising and evaluating teachers and staff, including the business manager; (iv) monitoring enrollment; and (v) fostering a strong partnership with parents and the community.

The principal will shape an exceptional teaching staff, seeking individuals with (i) a strong undergraduate education; (ii) a passion for helping students attain high standards; (iii) high scores on standardized teachers' exams; (iv) high grade point averages from high school and college; (v) consistently exceptional professional evaluations; (vi) teaching awards and other professional honors from parent groups, local businesses, and educational partnerships; (vii) outstanding references from peers, former students, and parents; (viii) certification or highly qualified status in accordance with New York State Education Law requirements; and (ix) a minimum Bachelor's degree (B.A.), working towards certification. Please note that special education teachers must be State certified with a M.A.

The assistant principal, who will be hired in the third year of the school's operation, should share the principal qualifications listed above. The assistant principal's responsibilities will be delegated by the principal, and will likely include some of the responsibilities listed above. Ideally, the principal will serve as a mentor to the assistant principal, offering guidance and growth opportunities that will provide a foundation to develop the assistant principal into a well-qualified principal. The Assistant Principal will have 2-3 years of experience as an instructional coach, dean, or similar high level school positions, 2-3 years experience as a classroom teacher, a master's degree, a professional teaching certificate, and a leadership certificate. The Assistant Principal will work closely with the principal, providing administrative and instructional support to the school. This will include, planning and implementation of school curriculum and student achievement, supervising teachers, evaluating teachers, leading professional development workshops, and engaging with families and the surrounding community.

In accordance with § 2854(3)(a-1) of the statue, SBCSICA teaching staff will not include more than 30% or five teachers, whichever is less, without certification. Any such non-certified teachers shall fulfill the requirements set forth in Education Law §2854(3)(a-1) and shall be 'subject based competent' in accordance with the federal Every Student Succeeds Act.

Teachers Assistants will assist the teaching staff. Teachers Assistants will be highly qualified with, at a minimum, an associate's degree. In addition, support services (nursing, social work, psychology, speech, OT/PT) will be provided on a contractual basis or by the school district. All personnel will be qualified in their respective fields.

The Director of Operations will have at least three years of operations management experience, preferably in an educational setting. A bachelor's degree will be required, as will experience with project-management and strategic planning, excellent verbal and written communication skills, supervision experience, and high attention to details. Responsibilities will include overseeing school administration, project management, student data and reporting, student enrollment, accounts payable, consultant management, and facilities management.

Teachers will have at a minimum two years of experience in elementary education, a bachelor's degree, and the ability to improve curriculum and instruction as part of a grade level team. A master's degree and teacher certification is preferred. The elementary school classroom teacher is responsible for providing a classroom/instructional program that supports the needs of all children, with specific focus and dedication to the school's mission.

Arts Teachers will have, at a minimum a bachelor's degree, with exceptional experience in their field, as well as a minimum of two years of educational experience. Arts teachers will teach their area of expertise to all kindergarten through third grade students and teach a select group of fourth and fifth grade students in studios dedicated to deep study of each artistic field.

The Special Education Coordinator/Social Worker will have at least two years of experience in urban education, specifically working with an at-risk student population. This position requires extensive knowledge in childhood development and experience planning lessons that meet the needs of each individual student who is served. While a bachelor's degree is required, a master's degree is preferred. The Special Education Coordinator/Social Worker will be responsible for instructional planning and delivery for special education students, creating and managing a learning environment that allows students to feel safe and develop their full potential, and maintaining strong relationships with students, their families, school staff, and administrators.

The Parent Coordinator will have a bachelor's degree, experienced in community-based organizing, experience with pre-school or elementary education, strong written and verbal communication skills, and the ability to effectively work and communicate with students, parents, school staff, and community stakeholders. This role will include, developing relations with families, schools, community organizations, and community leaders to ensure satisfaction with the school and recruiting new students for the school, working in collaboration with the PTO on meetings and school related events, work with members of the school to create and display promotional materials for the school, such as mailings and posters, and represent the school at various events across New York City.

The Technology Manager will have at least a bachelor's degree in technology or a related subject, with least four years of experience in technology services, preferably in an educational setting. The Technology Manager will have a high-level understanding of hardware, software, networking, telecommunications, project management, and database operations. These positions primary responsibilities will be maintaining and enhancing the school's hardware system, build and maintain a help desk, focused on providing fast and reliable service to faculty, staff and students, and collaborate with the South Bronx Charter School for International Cultures and the Arts' Technology Director on long-term strategic planning for the school.

Human Resources Associate will have a degree in human resources or a related field; knowledge of employment law and general human resource practices; at least five years of human resource experience; excellent verbal and written communication skills; and the ability to work collaboratively in a school environment. The position will work closely with the South Bronx Charter School for International Cultures and the Arts' Human Resource Director on all human resource services, policies, and programs. This position will be responsible for operational and strategic functions, including staffing, compensation, employee benefits, and employee relations.

The Instructional Coach will have a master's degree in Elementary Education and/or Curriculum, a K-6 teaching certificate, at least five years of experience in public education, and extensive knowledge of the New York State Next Generation Learning Standards. The Instructional Coach's responsibilities include modeling and training teachers in best practices,

devising and monitoring high-impact support plans for teachers, support classroom teachers with management techniques, helping teachers develop clear and consistent classroom expectations and routines, and helping teachers build meaningful relationships with students. Plan with the principal all the professional development sessions for teachers. The ability to review and analyze data.

c. Staff Recruitment and Retention

Describe plans to recruit and retain staff members, particularly high-quality teachers including:

- *Processes, policies, and strategies the school would implement to ensure hiring processes for teachers and staff are open and fair with outreach to a broad and robust pool of candidates, including underserved and unrepresented communities.*
- *Description of processes and policies to recruit and hire qualified teachers and other staff members that consider the specific quality and availability of talent in the proposed geographic area; and,*
- *Description of strategies for retaining high-quality teachers.*

NOTE: If a Business Plan submitted in conjunction with this proposal fully addresses this request, applicants may reference the Business Plan response in lieu of addressing these questions in full in the proposal.

In accordance with § 2854 (3)(a-1) of the statute, the board of trustees will employ all teachers, administrators, and other school personnel. The school will be an equal opportunity employer and will hire the best qualified personnel without regard to race, religion, color, creed, national origin, citizenship, age, sex, marital status or disability.

In accordance with Article 56 Section 2854(3)(a-1) of New York State Education Law, all teachers, regardless of the number of students taught or hours per week employed, are certified in accordance with the requirements applicable to other public schools; provided, however, that the school may employ as teachers, with the exception of special education staff, (i) uncertified teachers with at least three years of elementary, middle or secondary classroom teaching experience; (ii) tenured or tenure track college faculty; (iii) individuals with two years of satisfactory experience through the Teach for America program; and (iv) individuals who possess exceptional business, professional, artistic, athletic, or military experience, provided, however, that such teachers described in clauses (i), (ii), (iii) and (iv) of this paragraph shall not in total comprise more than thirty per centum of the teaching staff of a charter school, or five teachers, whichever is less. Furthermore, all classroom teachers, teaching assistants and paraprofessionals will be highly qualified. All special education teachers must be New York State certified in special education and must be highly qualified as defined IDEA.

The hiring process will consist of the following steps:

(1) The South Bronx Charter School for International Cultures and the Arts' Director of Human Resources will lead recruitment efforts, which include advertising for positions both online and in the local newspaper, utilizing professional recruiters, attending

career fairs, visiting local universities and informal networking. After El Barrio Charter School for International Cultures and the Arts hires a Human Resources Associate, that person will be responsible for all recruitment and hiring matters at the school.

(2) Resumes will be collected, compiled, and reviewed for potential candidates' competencies and qualities that are critical to the school's success.
(3) Initial screening of the potential candidate is begun to determine certification and availability.
(4) Interviews are conducted to search for candidates with outstanding qualities.
(5) Evaluation forms, reference checks, and writing samples are reviewed.
(6) If hired, transcripts and certification are verified, and criminal background investigation and fingerprinting are completed.

The South Bronx Charter School for International Cultures and the Arts' Director of Human Resources has significant experience recruiting and hiring people from underserved and underrepresented communities. That school's staff is a diverse group of people, consisting of people who were born and raised in the South Bronx, who grew up outside the United States, and from many points in between. Additionally, the school's staff comes from a diverse set of colleges, from CUNY and SUNY schools to private colleges and universities, as well as international institutions. This diversity is reflective of the international perspective the school teaches its students.

To that end, El Barrio Charter School for International Cultures and the Arts will mirror the recruitment and hiring processes of the South Bronx Charter School for International Cultures and the Arts, with the express goal to hire an equally highly qualified, diverse staff that will be able to bring an international perspective to our students and their families.

To ensure that El Barrio Charter School for International Cultures and the Arts hires and retains highly qualified teachers and staff, we intend to offer salaries at or above that of New York City Department of Education schools. For staff members whose educational background exceeds our requirements and/or have professional experience that makes them highly desirable, the school will be prepared to offer a salary reflective of these qualifications. The school will also offer staff members a competitive benefits package, including health, dental, and vision insurance options and a matching 401(k) retirement program.

South Bronx Charter School For International Cultures and the Arts

2023-24 Employee Handbook

Updated September 2023

Welcome!

The Board of Directors and I would like to thank you for joining the South Bronx Charter School for International Cultures and the Arts (hereinafter, "the School"). We hope you agree that you have a great contribution to make to the education of our children by way of our community, and that you will find your employment at the School a rewarding experience. We look forward to the opportunity of working together to create a more successful school. We also want you to feel that your employment will be a mutually beneficial and gratifying experience.

You have joined an organization that is establishing an outstanding reputation for quality. Credit for this will go to everyone in the organization. We hope you will find satisfaction and take pride in your work here. As a member of the School's team, you will be expected to contribute your talents and energies to further improve the environment and quality of the School.

We extend to you our personal best wishes for your success and happiness at the School.

Sincerely,

Evelyn Hey, Executive Director Board of Directors, SBCSICA

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INTRODUCTION

Please read this employee handbook (hereinafter, the "Handbook") carefully, familiarize yourself with its contents, and refer to this Handbook when you have questions about terms and conditions of your employment. While it should provide answers to most employment-related questions, it is not exhaustive. After reading this Handbook, if you have any questions, you are encouraged to discuss them with the Executive Director (hereinafter, "School Leader") or Director of Human Resources (“Director of HR”).

The contents of this Handbook supersede any prior or previous years' policy guidelines, employee handbooks, or personnel manuals provided to employees. Except for the policy of at-will employment, the School reserves the right to change or discontinue any of the policies contained in this Handbook from time to time and to interpret and apply them as it deems appropriate. No oral statements or representations can change the provisions of this Handbook. Please note that not all of the School's policies and procedures are set forth in this Handbook. We have summarized only some of the more important ones. The School Leader or their designee has the power to create and apply policies and procedures not set forth in this Handbook.

The policies and procedures listed below are not intended as a contract between the School and its employees. The School may revise, discontinue, or suspend these policies and procedures, delete sections, or add additional components at any time, with or without prior notice. When changes are made to the policies and guidelines contained herein, the School will endeavor to communicate them in a timely fashion, typically in a written supplement to the Handbook. Any such action will apply to existing employees as well as those hired after the change is made. These policies and procedures are subject to the discretion of the School Leader or their designee. These policies apply to all full-time, part-time, and temporary employees of the School.

What You Can Expect From the School

The School believes in creating a professional working relationship between all employees. In pursuit of this goal, the School is working towards meeting the following employee relations objectives: Provide an exciting, challenging, and rewarding workplace experience.

1. Provide an exciting, challenging, and rewarding workplace experience.
2. Provide employment opportunities on the basis of skill, training, ability, attitude, character, and business need, without discrimination with regard to race, color, religion, creed, sex, sexual orientation/affectional preference, gender (including gender nonconformity, status as a transgender or transsexual individual, and gender identity or expression), sexual and reproductive health decisions, status as a victim of domestic violence, sexual violence, or stalking, ethnicity, national origin, ancestry, immigration status, citizenship, age, physical or mental disability, genetic information, predisposing genetic characteristics, marital status, familial status, partnership status, caregiver status, pregnancy status, military service, military and veteran status, unemployment status, arrest or conviction record, credit history, salary history, or any other characteristic protected by law, rule or regulation.
3. Compensate all employees according to their effort and contribution to the success of the School.
4. Review wages, employee benefits, and working conditions regularly with the

objective of being as competitive in these areas as possible, consistent with the various demands on the School's limited resources.

5. Assure employees an opportunity to discuss any issue or problem with their immediate Director which could be the Academic Supervisor, the Operations Director, or the School Leader. Issues related to human resources could be brought to the Director of HR.
6. Take prompt and fair action to investigate and resolve any complaint that may arise in the everyday conduct of the School's business, including complaints of discrimination based on a protected trait or retaliation.
7. Respect individual rights and treat all employees with courtesy and consideration.
8. Maintain mutual respect in our working relationships.
9. Promote employees on the basis of their ability and merit.
10. Keep all employees informed of the progress of the School, as well as its overall goals and objectives.
11. Promote an atmosphere in keeping with the School's vision, mission, and goals.
12. Maintain an atmosphere that is free from harassment or discrimination on the basis of any protected classification or characteristic and free from retaliation for engaging in any activity protected by law.

What the School Expects From You

The School needs your help in making each working day enjoyable and rewarding. Your first responsibility is to know your own duties and how to do them promptly, efficiently, correctly and pleasantly. Second, you are expected to cooperate with management and your fellow employees and to maintain a good team attitude. However, nothing in this Handbook is designed or intended to, nor should it be construed to, interfere with, restrain, prevent, or dissuade employees from engaging in legally protected activities, including those protected by the National Labor Relations Act, such as discussing wages, benefits, or other terms and conditions of employment, raising complaints about working conditions, and/or engaging in other activities for their own and their fellow employees' mutual aid or protection. School employees have the right to engage in or refrain from such activities.

How you interact with fellow employees and those whom the School serves, and how you accept direction can affect the success of the School. In turn, the performance of one faculty member can have an impact upon the entire School. Consequently, whatever your position, you have an important assignment: perform every task to the very best of your ability.

You are encouraged to grasp opportunities for personal development offered to you. This Handbook offers insight into how you can perform positively and to the best of your ability to meet and exceed the School's expectations.

We strongly believe you should have the right to make your own choices in matters that concern and impact your life. We believe in direct access to management. We are dedicated to making the School an educational institution where you can approach your manager to discuss any problem or question. We expect you to voice your opinions, contribute suggestions to improve the quality of the School, and communicate with fellow employees and management in a professional and constructive manner.

EMPLOYMENT IN GENERAL

Employment At-Will

This Handbook is a general guide to the employment policies of the School. This Handbook does not create a contract of any kind or duration between the School and you. This Handbook is not a guarantee of employment or any particular conditions of employment for any fixed period of time. Rather, by agreeing to be employed by the School, you acknowledge that you are entering into an "at-will" employment relationship with the School. This means that either the School or you may terminate the "at-will" employment relationship at any time with or without notice or cause. This notice applies to all employees, regardless of the date of hire.

If any provision of a written contract between you and the School is inconsistent with this Handbook, the written contract provision shall control.

Employment Types

You may be classified as one or more of the following employment types during employment with the School:

Directors
Directors are employees responsible for the overall management of the School. Directors may include (but are not limited to): the School Leader, as well as other roles and titles as may be instituted by the Board of Trustees of the School, including (but not limited to) Operations Director and Academic Director.

Instructional
Instructional employees are hired to provide academic, instructional, behavioral, and/or psychological services and support to students. Instructional employees may include (but are not limited to): instructional coaches, teachers, special education teachers, teaching assistants, speech and language pathologists, social workers, and psychologists. Exclusions include part-time, temporary and substitute teachers, and independent contractors who may be retained by the School to provide services and support to students.

Instructional employees are hired to work in accordance with the Board approved academic calendar including annual pre-service professional development. Compensation for instructional employees is based on the amount of days they work in accordance with the school academic calendar. Salaries are annualized and paid over a twelve-month (12) period, also known as "annualized compensation." For the purpose of this employment type, the employee's annualized salary is stretched over twenty-six (26) pay periods in order to receive income during the summer recess and throughout the in-school breaks.

Non-Instructional
Non-instructional employees' job duties do not include specific,

regular instructional duties relating to students. Typical non-instructional positions include school operations manager, administrative assistants, office coordinators, operations assistants, clerical, technical, and other operations-related positions.

Exempt Employee
Generally, employees employed in director, instructional and certain non-instructional capacities are exempt from the provisions of the Fair Labor Standards Act.

Non-Exempt Employee
A non-exempt employee is an employee who is subject to the minimum wage and overtime provisions of the Fair Labor Standards Act. If a non-exempt employee works more than forty (40) hours in any particular week, they will be paid overtime at time and one-half (1.5) for those additional hours unless state law dictates otherwise. A non-exempt employee must only work according to a schedule approved by their manager.

Full-Time Employee
An Employee who is normally scheduled to work thirty (30) hours or more per week is considered a full-time employee. Full-time employees are eligible to participate in the School's employee benefits package, subject to the terms and limitations of each benefit plan, program, policy, or arrangement.

Part-time Employee
An employee who is scheduled to work fewer than thirty (30) hours per workweek is a part-time employee. Part-time employees are not eligible to participate in the School's employee benefits package, and part-time employees do not receive paid time off or leaves of absence, with the following exceptions:

1. All employees have workers' compensation coverage.
2. All employees may be eligible for paid sick leave in accordance with applicable law.
3. All employees are eligible for New York State Paid Family Leave in accordance with applicable law.
4. Any employee who is scheduled to work more than the required number of hours per year, as determined by the School's retirement plan rules, is eligible to participate in the School's retirement plan.
5. Time off work without pay for a part-time employee may be granted at the sole discretion of the School Leader or their designee.

Temporary Employee
From time to time, the School may hire employees for specific periods of time or for the completion of a specific project. An employee hired under these conditions will be considered a temporary employee. The job assignment, work schedule and duration of the position will be determined on an individual basis.

Normally, a temporary position will not exceed three (3) months in duration and the employee is not eligible for benefits except as otherwise required by law. Summer employees, interns, and seasonal employees are examples of temporary employees.

Background Checks and Fingerprints

For safety and security reasons, all School employees who work around students must undergo a fingerprint supported criminal history background check prior to beginning employment. The School may also require employees to obtain an updated criminal history background check periodically, as determined at the School's discretion. A third-party service is used to collect fingerprints for the criminal history background checks, which are forwarded to the Federal Bureau of Investigation (the “FBI”) and the New York State Education Department (the “SED”).

If the criminal history record check reveals that an applicant or existing employee has been convicted of a crime and/or has a pending criminal charge, SED will review such record and apply the standards for granting or denial of a license or employment application set forth in Correction Law § 752 and consider the factors set forth in Correction Law § 753. After conducting this review, SED will determine whether a clearance for employment should be issued. If SED determines that a clearance for employment should be granted it will issue the clearance for employment to the School and notify you of such clearance for employment.

The School also reserves the right to determine whether employment is possible based the factors set forth in Correction Law § 753.

Applicants and existing employees have an ongoing obligation to notify the School Leader or Human Resources Director within three (3) days of all arrests and convictions (excluding minor traffic violations).

E-Signature Policy

During the course of employment, you will be asked to sign certain employment-related agreements and documents via electronic signature. "Electronic Signature" includes, but is not limited to, the use of a keypad, mouse, or other device to select an item, button, icon or similar act/action. By signing the E-SIGNATURE ACKNOWLEDGMENT AND AUTHORIZATION, you are acknowledging and agreeing that: (a) you agree to the use of e-signature as standard practice for signing such employment-related documents and agreements; (b) your e-signature has the same effect as your traditional handwritten signature; (c) you waive the right to claim that your e-signature does not constitute a valid or binding signature on any such e-signed document or agreement, and (d) any electronic signature on any agreement or document executed prior to executing the E-SIGNATURE ACKNOWLEDGMENT AND AUTHORIZATION form is governed by this E-Signature Policy, constitutes your signature, and has the same effect as if actually signed in writing.

Change of Personnel Status

We need to maintain up-to-date information about you so we can aid you and/or your family in matters of personal emergency. Changes in name, address, telephone number, marital status, number of dependents or changes in next of kin and/or beneficiaries should be updated to HR.

Compensation

Payment Schedule
You will be paid in accordance with the applicable payroll schedule established by the School.

Time and Place of Payment
If you have requested direct deposit, your pay will be deposited into an account at your financial institution using the account information that you have provided. If you do not have direct deposit, your paycheck will be mailed to the address you have on file. Employees will be paid on a bi-weekly basis on Friday.

Wage Garnishment
The School complies with any and all court orders, the Consumer Credit Protection Act, and any other applicable laws or court orders regarding wage garnishments and/or wage attachments. On receipt of a court order, the School will notify you immediately, begin withholding the specified portion of your wages, and provide you a copy of the order.

Paycheck Deductions
The School is required by law to make certain deductions from your pay each pay period. This includes income and unemployment taxes, Federal Insurance Contributions Act ("FICA") contributions (Social Security and Medicare), and any other deductions required under law or by court order for wage garnishments. The amount of your tax deductions will depend on your earnings and the number of exemptions you list on your federal Form W-4 and applicable state withholding form. You may also authorize voluntary deductions from your paycheck, including contributions for insurance premiums, retirement plans, spending accounts, or other services. Your deductions will be reflected in your wage statement.

Policies for Errors in Pay
Every effort is made to avoid errors in your paycheck. If you believe an error has been made for any reason, including, but not limited to, an overpayment or underpayment, please contact the Director of HR immediately. Paycheck errors of less than $100.00 (overpayment or underpayment) will be corrected on the next regularly scheduled payroll period. Paycheck errors over $100.00 will be handled on an individual basis depending on the circumstances.

Pay Advances
Salary payments in advance of any normal pay period are not allowed under any circumstances.

Employment Records

Access to Employment Records

In keeping with the growing recognition of individual rights to privacy, we maintain only those records and collect only personal information that is necessary for organizational purposes. We make every effort to maintain the confidentiality of all personal information. However, the School will cooperate with and provide access to personnel files to local, state and federal agencies in accordance with applicable law or as required by a court order. Employees who wish to inspect their own personnel files may do so in the presence of a Human Resources representative. Employees will not be allowed to view investigation records or any letters of reference.

Medical Records

Confidential health and medical records are not included in your personnel file. The School maintains such medical records separate and apart from employee personnel files and safeguards such records from disclosure. The School will divulge only that information: (1) as allowed by law, as referenced in the Health Insurance Portability and Accountability Act of 1996 ("HIPAA") or other federal or state law; (2) to your personal physician upon your written request; (3) as required for Workers' Compensation cases; (4) on a need-to-know basis, in connection with matters in which you have raised concerns about your health or ability to perform your job; or (5) as otherwise required by law or court order.

Pre-employment

Pre-employment and other background investigations are conducted in accordance with federal and state laws regarding individuals offered employment by the School. The School Leader's designee will review all background clearances unless it is the designee's own clearance, in which case the School Leader will perform the review.

Verification of Employment

The School will provide dates of employment when employment verification is requested. The School will provide wage/salary information if the appropriate authorization and release has been provided by you.

Form I-9

New hires are required to complete Section 1 of the federal Form I-9 on the first day of paid employment and must present acceptable documents authorized by the U.S. Citizenship and Immigration Services proving identify and employment authorization. The School is required to maintain employment eligibility verification on U.S. Citizenship and Immigration Services Form I-9 for you, and if required by law, copies of the documents used to establish your identity and employment authorization.

WORK SCHEDULE

Workdays and Work Week

You are required to work according to a schedule - including (i) the pre-service schedule which is usually at least ten (1O) days prior to the start of the school year for students; (ii) during some school breaks, depending on your role and responsibility; (iii) school events during the day and evening, such as Parent-Teacher nights, depending on your role and responsibility; and (iv) days during the summer after students have been dismissed for the summer break. The School's work schedule will be determined by the School Leader or their designee.

Regular attendance is essential to the School's efficient operation and is a necessary condition of employment. You are expected to report to work as scheduled and on time. If it is impossible to report for work as scheduled, you (or your designee if you are unable to notify the School) must notify your School Leaders or their designee in accordance with procedures established by the School. If the absence is to continue beyond the first day, you must notify your School Leaders or their designee on a daily basis unless otherwise arranged. It is your responsibility to notify the School Leader or their designee of each absence.

School Closing

The School will close due to inclement weather or other conditions as determined by the School Leader. At the discretion of the School Leader, any classroom days lost to closure due to inclement weather or other reasons may be made up by adding an equal number of days during or at the end of the school year. In cases when the School is closed, all exempt and non-exempt employees will receive compensation for a standard workday(s). Additionally, any school closure can require staff and students to switch to remote learning, thus guaranteeing no loss of instruction time.

If the School is open but you are unable to report to work due to inclement weather, you may not be paid. If you are a non-exempt employee who has any accrued paid vacation or other paid time off, you may use such time for which you qualify to receive pay for the day. Exempt employees may be required to use any available accrued paid time off in such instances. If you are an exempt employee who is unable to report to work for the full day and you have no remaining accrued paid time off, you will not be paid for the day and thus shall perform absolutely no work of any kind during the day.

Regardless of whether the School remains open or closed, it is your decision to determine if you can safely arrive at work. If you elect not to work, the School requires the courtesy of a phone call or email to your School Leader advising as to your status for the day, before the start of your workday (6:00am to 7:00am).

We would like to note that the School may implement remote learning on snow days, so as not to lose a day of instruction.

Meal Breaks

You will receive meal breaks in accordance with state law. The schedule for employee meal breaks will be established in accordance with the School's operational and staffing needs.

A meal break is an unpaid period when employees are relieved of all work duties and responsibilities, generally for the purpose of consuming a meal. During the meal break, employees may not perform any work-related activities.

Non-exempt employees who:

1. work more than six (6) hours must receive at least one (1) unpaid 30-minute lunch break between 11 a.m. and 2 p.m.

2. work a shift of six (6) or more hours between 1 p.m. and 6 a.m. must receive an additional unpaid 45-minute mid-shift meal break.

3. start work before 11 a.m. and continue past 7 p.m. must receive an additional unpaid 20-minute meal period between 5 p.m. and 7 p.m.

Non-exempt employees must clock out when taking a meal break and clock back in when they resume working.

Working From Home

The School may authorize an alternative telecommuting work arrangement in certain cases where it determines, in its sole discretion, that individual, job, and manager duties and responsibilities are best suited for a remote work arrangement. Telecommuting allows an employee to work at home, on the road, or in a satellite location for all or part of their regular workweek. Additionally, in the event of an emergency, such as a weather emergency or pandemic, the School may require employees to temporarily work from home to ensure business continuity.

Telecommuting is not an entitlement; it is not a School-wide benefit, and it in no way changes the terms and conditions of employment with the School. You remain an at-will employee of the School and your employment may be terminated by you or the School at any time and for any reason, with or without notice or cause.

Procedure

Telecommuting must be agreed upon by both you and your School Leader. Before entering any telecommuting agreement, you and your School Leader, shall evaluate the suitability of such an arrangement, including but not limited to the following factors:

- **Employee Suitability** – you and your School Leader shall assess your needs and work habits, compare them to traits customarily recognized as appropriate for successful telecommuters (e.g., telecommuting may not be appropriate

where your performance does not indicate sustained high performance or where you require close supervision as indicated, for example, by your consistent need for guidance on technical matters).

- **Job Responsibilities** – you and your School Leader shall discuss your job responsibilities and determine if the job is appropriate for a telecommuting arrangement (e.g. telecommuting may not be appropriate where you must supervise the work of other employees, or where efficiency is compromised when you are not present).
- **Tax and other legal implications for the business use of your home based on IRS and state and local government restrictions** - Income taxes will be withheld based on the School's location, not on the location from which you telecommute. You may wish to consult your tax advisor with respect to other tax consequences.

Scheduling and Performing Work

If you need to work from home on a particular day, you need authorization from your School Leader. You may not simply choose to work from home without permission.

If approved, your at-home work hours will conform to a schedule agreed upon by you and your School Leader. If such a schedule has not been agreed upon, your work hours will be assumed to be the same as they were before you began telecommuting. Changes to this schedule must be reviewed and approved in advance by your School Leader. As with all employees, employees on a work-from-home arrangement may be required to work outside of normal School hours, and may, from time to time, be required to attend meetings at the School or other locations.

During the scheduled working hours, you must be accessible and responsive to emails and phone calls (as is required of employees in the School), and it is expected that you and your School Leader, and you and other employees, will communicate at a level consistent with employees working at the School or in a manner and frequency that seems appropriate for the job and the individuals involved. You will remain subject to all School policies, practices and programs while working from home (other than regular attendance at the School). Failure to fulfill normal work requirements, both qualitative and quantitative, due to working from home will result in corrective action, which may include termination of the telecommuting arrangement and other disciplinary action up to and including termination of employment.

Safety

You will establish an appropriate work environment within your home for work purposes. You will be responsible for maintaining a designated workspace in a safe, healthy, professional and secure manner. Injuries sustained by you while at your homework location and performing your regular work duties are generally covered by the School's workers' compensation policy, subject to the terms and

conditions of such policy. Telecommuting employees are responsible for notifying the School of such injuries in accordance with the School's workers' compensation procedures.

Workers' compensation is only applicable while you are actually performing your job and while in your designated workspace. It does not cover your entire home. You may be liable for any injuries sustained by visitors to your work site. The School assumes no liability for injuries occurring in your home workspace outside of work hours.

Time Entry
You must continue to enter time as required by School policy for any work being performed. If you are a non-exempt employee, you will be required to record all hours worked in a manner designated by the School, and any hours you work in excess of the specified per day and per workweek will require the advance approval of your manager.

Telecommuting employees will be held to a high standard of compliance due to the nature of their work assignment. Given this remote nature of work while telecommuting, it is imperative that all time be entered on a daily basis. Failure to comply with these requirements can result in the immediate cessation of the telecommuting agreement.

Equipment
You and your School Leader will discuss your equipment needs while working remotely. The School's IT department is available to review equipment needs with you and to provide support in advance of entering into a remote work arrangement or due to emergency telework situations. The School will determine, with information supplied by you and your School Leader, the appropriate equipment needs (including hardware, software, modems, phone and data lines, facsimile equipment or software, photocopiers, etc.) for each telecommuting arrangement on a case-by-case basis. The School's IT department will serve as a resource in this matter.

Equipment supplied by the School will be maintained by the School.

Equipment supplied by you, if deemed appropriate by the School, will be maintained by you. The School accepts no responsibility for damage or repairs to employee-owned equipment. The School reserves the right to make determinations as to appropriate equipment, subject to change at any time. Equipment supplied by the School is to be used for School purposes only. You must sign an inventory of all School property and agree to take appropriate action to protect the items from damage or theft.

Privacy and Policy Compliance
When working from home (or another remote location), all of the School's privacy, security and confidentiality policies and obligations still apply, including but not limited to the Social Networking and

Online Activity Policy, Confidentiality and Work Product, Care of Equipment, Use of Electronic Resources, and Information Security. These policies apply to both electronic and physical information.

Without limiting the foregoing, you must comply with the following:

1. You may only use equipment and services that have been authorized by the School for the performance of School business.

2. You must work in your home in a manner that will prevent any member of your household from hearing and/or accessing confidential School or student information.

3. You should consider using a device that is accessed solely by you. The School encourages employees to use locked file cabinets and desks and regularly update their password.

4. You may conduct School business only through the School's authorized email and other communication services. Personal accounts may not be used for School business.

5. All documents, files, and other records must be stored on the School's authorized storage platforms. Storage on your local devices or on your personal services is not permitted.

6. Your devices must have up to date anti-virus software or other standard security protections installed and active at all times.

7. In the event you suspect unauthorized access to or disclosure of School information, systems or services, you must immediately notify the Director of Technology, Noel Kellier [redacted]

Miscellaneous

When working from home, please remember the following:

1. A work-from-home arrangement is not a substitute for childcare. You may not undertake to provide primary care for a child during at-home working hours. If your child(ren) will be home during your at-home working hours, some other individual should be present to provide primary care. If you need time off for childcare responsibilities, you should contact your manager.

2. If you are unable to work due to illness, you must use PTO or other applicable sick leave and report your absence to your School Leader. If you wish to be relieved of responsibility for work on a particular day or days, you must use PTO, applicable sick leave, or take unpaid days off. Disciplinary action will result, up to and including termination of employment, if you do not accurately record time off while working remotely.

3. Under no circumstances shall an employee working from home conduct student meetings in the home.

4. Under no circumstances shall an employee working from home invite students or their families into their home.

5. Upon termination of employment, or at any time upon the School's request, all School property must be returned to the School.

Working at home is an alternative method of meeting the needs of the School and is not a universal employee benefit. To the extent provided by law, the School, in its sole discretion, may limit the availability of remote work arrangements to certain job titles, in accordance with the factors outlined above. The School, in its sole discretion, may also modify or terminate a work-at-home arrangement at any time. Either you or the School may terminate the telecommuting arrangement at any time.

PERFORMANCE REVIEW AND EVALUATION

Performance Review and Evaluation

All School employees are required to work toward the standards outlined by the School for each role. Performance reviews and evaluations will take place in a variety of forms and will be based on the ongoing observations by the School Leader or their designee. These observations will be both formal and informal and may include walk-throughs as well as scheduled observations. You may receive both oral and written feedback as to observed strengths and areas for improvement. It is expected that you will make every effort to address the recommendations given in these observations and evaluations.

Evaluations may be conducted by the School Leader or their designee. One or more written evaluations of you may be performed annually. The format of the evaluation shall be determined by the School and may change from time to time without prior notice. Your performance will be assessed according to the School's standards. You should read written observations and evaluations carefully and respond to them within the timeline provided by the School Leader or their designee. Concerns may also be addressed verbally through a meeting with your manager.

LEAVES

Both paid and unpaid time off may be granted to eligible employees, according to the following leave policies.

Please consult your Principal or Human Resources for further information.

Paid Leaves
In the interest of maintaining a healthy balance between work and home, the School offers eligible employees certain paid time off.

Holidays
Paid holidays are set forth each year in the School calendar.

In order to qualify for holiday pay, you must work the scheduled workdays immediately before and after the holiday. Only medically excused absences with documentation will be considered exceptions to this policy.

If a holiday occurs during your scheduled vacation, you are eligible for the holiday pay.

You are not eligible to receive holiday pay when you are on an unpaid leave.

Holiday Policies
You may take time off to observe your religious holidays. If available, a full or partial day of accrued and unused personal leave may be used for this purpose. If no paid personal leave is available, you may take the time off without pay. You must schedule the time off in advance with your School Leader. If requesting a day off in advance the School would request that you give a 5-day advance notice if possible so that alternative schedules and coverage can be arranged for the school day.

Vacation
School staff shall only take vacation during School recess. In accordance with their job descriptions, some employees are expected to work for certain periods during School breaks and summer breaks. All school staff are expected to be available for professional development during the two weeks before the first day of school and, if needed to fulfill their responsibilities, the week after the last day of school.

In general, depending on the School's calendar, vacation for each position is as follows: Principals, Assistant Principal, Teachers, TA's (full-time, regular, salaried) are eligible for in-school paid vacation following the School calendar and summer vacation.

Administration (full-time, regular, salaried) must work 4 days during a set in-school vacation and 3 weeks summer vacation upon the

completion of year-end work.
Teacher Assistants are eligible for 3 weeks in-school paid vacation following the school calendar.

Maintenance employees (full-time, regular, salaried) are eligible for 2 weeks summer vacation.

Personal Days
Eligible employees receive 2 personal days each school year. Personal days may not be carried over from one school year to the next. Personal days must be approved in accordance with the procedures established by the Principal. Personal Days may be used for important personal matters, including but not limited to the care of an ill child; religious holidays; or for medical, legal or other personal business that must unavoidably occur during School operating hours.

Sick and Safe Leave
New York City's Paid Sick and Safe Leave:

In accordance with New York City's Earned Safe and Sick Time Act, as amended, ("Paid Sick and Safe Leave Law") employees (full-time and part-time) shall receive forty (40) hours (i.e., five (5) days) of paid sick and safe leave per calendar year (defined for the purposes of the sick leave policy as July 1 – June 30) ("Sick and Safe Leave"). In no event shall employees accrue paid sick leave at a rate less than one hour of paid sick leave for every thirty (30) hours worked up to a maximum of forty (40) hours of paid sick leave. Employees' accrued but unused Sick and Safe Leave will carry over from one calendar year to the next; provided, however, that in no event may an employee use more than forty (40) hours of paid sick leave in any one calendar year. Employees will not be paid for any accrued but unused Sick and Safe Leave at any time, including as of their separation from employment with the School for any reason.

Employees may take Sick and Safe Leave for the following qualifying absences:

- For an employee's own mental or physical illness, injury, or health condition, including the need to seek a medical diagnosis of, or preventive care for such employee, regardless of whether such illness, injury, or health condition has been diagnosed or requires medical care at the time such employee requests such leave; or
- For an employee's need to care for a family member who requires medical diagnosis, care, or treatment of a mental or physical illness, injury, or health condition, including the need to seek medical diagnosis of, or preventative care for such family member, regardless of whether such illness, injury or health condition has been diagnosed or requires medical care at the time such employee requests such leave; or
- Closure of an employee's place of business by order of a public official health emergency or such employee's need to care for a child whose school or childcare has been closed by order of a public official due to a public health emergency; or

- For an absence from work due to any of the following reasons when the employee or the employee's family member has been the victim of domestic violence, a family offense, sexual offense, stalking, or human trafficking:
    a. To obtain services from a domestic violence shelter, rape crisis or shelter or services program for relief from a family offense matter, stalking, or human trafficking;
    b. To participate in safety planning, temporarily or permanently relocate, or take other actions to increase the employee's safety or that of the employee's family member from future family offense matters, sexual offenses, stalking, or human trafficking;
    c. To meet with a civil attorney or other social services provider to obtain information and advice on, and prepare for or participate in any criminal or civil proceeding, including but not limited to, matters related to a family offense matter, sexual offense, stalking, human trafficking, custody, visitation, matrimonial issues, orders of protection, immigration, housing, discrimination in employment, housing, or consumer credit;
    d. To file a complaint or domestic incident report with law enforcement;
    e. To meet with a district attorney's office;
    f. To enroll children in a new school; or
    g. To take other actions necessary to maintain, improve, or restore the physical, psychological, or economic health or safety of the employee or the employee's family member or to protect those who associate or work with the employee.

For the purposes of this policy, "family member" shall mean: (1) child (biological, adopted or foster child, legal ward, or child of an employee standing in loco parentis), (2) grandchild; (3) spouse; (4) domestic partner; (5) parent (biological, foster, step-or-adoptive, or a legal guardian of the employee. or a person who stood in loco parentis when the employee was a minor child; (6) grandparent; (7) child or parent of an employee's spouse or domestic partner; or (8) sibling (half, adopted, or stepsibling).

Employees can use Sick and Safe Leave in 4-hour increments or more. When the need for Sick and Safe Leave is foreseeable, the employee must give their School Leader as much advance as feasible. Employees who use 3 or more consecutive days of Sick and Safe Leave may be requested to provide proof of the need for such time.

The School may take disciplinary action, up to and including termination, against employees who use Sick and Safe Leave for purposes other than those described above.

The School may not retaliate against an employee for using or requesting to use Sick and Safe Leave according to the terms of this policy or for reporting violations. If you believe you have been

retaliated against for your use of Sick and Safe Leave, you are encouraged to contact the HR Director and/or to file a complaint with the New York City Consumer and Worker Protection.

New York Paid Family Leave
Leave Entitlement

The New York Paid Family Leave ("NY PFL") NY PFL law provides eligible employees with job-protected, paid time off to:

1. To bond with a newborn, newly adopted, or newly placed foster child (within one year of birth, adoption, or placement);

2. To care for a covered family member with a serious health condition;

3. To assist with family situations when a family member is deployed abroad on active military duty ("military exigency").

Employee Eligibility. Both full-time and part-time employees whose primary work location is in New York are eligible for NY PFL. Employees who work 20 or more hours per week are eligible for coverage after 26 weeks of consecutive employment. Employees who work fewer than 20 hours per week are eligible after 175 working days (which need not be consecutive).

Definitions Under NY PFL

1. **Family Member** - a child (biological, adopted, or foster son or daughter, a stepson or stepdaughter, a legal ward, a son or daughter of a domestic partner, or the person to whom the employee stands in logo parentis), parent (biological, foster, or adoptive, parent-in-law, stepparent, legal guardian, or other person who stood in loco parentis to the employee when the employee was a child), grandparent, grandchild, spouse, domestic partner, or sibling (biological, adopted, half-sibling, or step-sibling).

2. **Providing Care** - one or more of the following, performed while the employee is in a close and continuing proximity to the Family Member (or present at the same location as the Family Member during the majority of the employment period from which leave has been taken): necessary physical care, emotional support, visitation, assistance in treatment, transportation, arranging for a change in care, assistance with essential daily living matters, and personal attendant services.

3. **Serious Health Condition** - an illness, injury, impairment, or physical or mental condition, including transplantation preparation and recovery from surgery related to organ or tissue donation, that involves inpatient care in a hospital,

hospice, or residential health care facility, "continuing treatment or continuing supervision by a health care provider." Continuing supervision by a health care provider includes a period of incapacity which is permanent or long term due to a condition for which treatment may not be effective where the family member is under the continuing supervision of, but need not be receiving active treatment by, a health care provider.

4. **Continuing Treatment or Continuing Supervision by a Health Care Provider** - means one or more of the following:

   a. A period of more than 3 consecutive, full days during which a Family Member is unable to work, attend school, perform regular daily activities, or is otherwise incapacitated due to illness, injury, impairment, or physical or mental conditions, and any subsequent treatment or period of incapacity relating to the same conditions, and any subsequent treatment or period of incapacity relating to the same condition that also involves: (a) treatment 2 or more times by a health care provider; or (b) treatment on at least 1 occasion by a health care provider, which results in a regimen of continuing treatment under the supervision of the health care provider;

   b. Any period during which a Family Member is unable to work, attend school, perform regular daily activities, or is otherwise incapacitated due to a chronic Serious Health Condition;

   c. A long-term or permanent period during which a Family Member is unable to work, attend school, perform regular daily activities, or is otherwise incapacitated due to an illness, injury, impairment, or physical or mental condition for which treatment may not be effective. The family member must be under the continuing supervision of, but need not be receiving treatment by, a health care provider. Examples include, but are not limited to, Alzheimer's, a severe stroke, or the terminal stages of a disease.

   d. A period during which a family member is unable to work attend school, perform regular daily activities, or is otherwise incapacitated because they are receiving treatment by a health care provider for: (a) restorative surgery after an accident or other injury; or (b) a condition that would likely result in a period of incapacity of more than 3 consecutive full days in the absence of medical intervention or treatment. Examples include, but are not limited to, cancer (e.g., chemotherapy and radiation), severe arthritis (physical therapy), or kidney disease.

5. **Chronic Serious Health Condition** - means a health condition that: (a) requires periodic visits for treatment by a health care provider; (b) continues over an extended period of time (including recurring episodes of a single underlying condition); and (c) may cause episodic rather than a continuing period of

incapacity, including but not limited to asthma, diabetes, and epilepsy.

6. **Average Weekly Wage ("AWW")** - means the amount determined by dividing the total gross wages of an employee for the 8 weeks immediately preceding the NY PFL, by 8.

7. **New York State Average Weekly Wage ("NYSAWW")** - means the average weekly wage paid in New York State during the previous calendar year as reported by the Commissioner of Labor to the Superintendent of Financial Services on March 31 of each year.

Generally, eligible employees are NOT entitled to waive their rights under NY PFL. However, an employee will have the option to file a waiver of NY PFL, and, therefore, not be subject to deductions, when their regular employment is (1) 20 or more hours per week, but the employee will not work 26 consecutive weeks in a 52 consecutive week period; or (2) less than 20 hours per week, and the employee will not work 175 days in a 52-week period.

Eligible Employees may be eligible to take NY PFL for any of the following qualifying reasons:

1. To provide care, including physical or psychological care, to an eligible employee's Family Member with a Serious Health Condition, as those terms are defined above;

2. To bond with an eligible employee's child during the first 12 months after the child's birth or placement of the child for adoption or foster care with the employee, or before the actual placement or adoption of a child if an absence for work is required for the placement for adoption or foster care to proceed (including to appear in court, consult an attorney or doctor(s) represent the birth parent, or travel to another country to complete an adoption); and

3. Because of a qualifying exigency arising out of the fact that the eligible employee's Family Member is on active duty (or has been notified of an impending call or order to active duty) in the Armed Forces of the United States.

In the event the School employs more than one of the parents or caregivers of a child whose birth or placement gives rise to eligibility for NY PFL, only one of the parents or caregivers may take NYPFL at a time.

Amount and length of NY PFL benefit. NY PFL paid benefits are financed solely through employee contributions via payroll deductions. Each pay period, the School will deduct, from employees' salaries and wages, an amount that is equal or less than the maximum employee contribution annually set by the New York State Department of Financial Services.

The 2023 NY PFL benefit is 67% of your average weekly wage, up to $1,131.08 per week. For 2023, the amount of the employee payroll deduction is 0.455% of your gross wages each pay period, not to exceed the statewide average weekly wage. The State has indicated that the current average weekly wage is $1,688.19. While your payroll deduction depends on your wages, your annual contribution amount may not exceed $393.43 for all of 2023. NY PFL payroll deductions will start on the first payroll after January 1, 2023.
Under the NY PFL law, if an employee is out on a leave that carries over into the next calendar year, the benefit that was in effect when the leave began will remain applicable. For example, if an employee starts a leave in 2023, the 2024 benefit amounts will continue to apply if the leave carries over into 2024.

Health insurance benefits. Under the NY PFL law, employees are entitled to continue their group health insurance benefits during their covered leave. Employees will be responsible for continuing to pay their share of insurance premiums during their leave.

Relationship to Family and Medical Leave Act ("FMLA") and NY statutory disability benefits. If you are eligible for leave under FMLA, your NY PFL leave will run concurrently with your FMLA leave. You may also be eligible for NY Statutory Disability benefits.

Employees with an injury or illness not related to their job may be eligible for short-term disability benefits. Paid Family Leave does not replace disability benefits coverage.

After giving birth, a worker may be eligible for both short-term disability benefits and NY PFL. While the two benefits cannot be taken at the same time, eligible employees can choose how they can use both benefits to support the needs of their families.

For example, a new parent who qualifies for short-term disability after giving birth may choose to:

- Immediately take all or any portion of their available short-term disability weeks and then take NY PFL at any time within the first 12 months; or
- Take NY PFL immediately, without taking any short-term disability.

There may be other times when an employee needs to use both short-term disability and NY PFL in the same year for different qualifying events. In all cases, employees cannot take more than 26 weeks of combined short-term disability and NY PFL benefits in a 52-week period.

Intermittent NY PFL. Employees may take NY PFL either all at once or intermittently but must be taken in full-day increments. If an employee works any part of a day, the employee is not eligible for NY PFL benefits for that day.

Notice requirements. Under NY PFL, for leaves which can be anticipated, an employee must give the School at least 30 days advance notice. If the need for leave cannot be anticipated, employees must give notice as soon as practicable. Employees must list the dates of intermittent leave in their initial NY PFL request, and if these dates are not known, employees must provide notice as soon as practicable.

Please contact the HR Director for more information regarding the process for taking NY PFL.

Family and Medical Leave Act Leave

In accordance with the Family and Medical Leave Act of 1993 ("FMLA"), the School provides up to 12 or 26 weeks of unpaid, job-protected leave in a 12-month period to covered employees in certain circumstances. Any questions regarding FMLA leave may be directed to the HR Director.

Eligibility Requirements and Leave Entitlement

Employees may be eligible for FMLA leave if they have: (1) worked for the School for at least 12 months; (2) worked at least 1,250 hours during the 12 months prior to the start of leave; and (3) work at a location where the School has 50 or more employees within 75 miles.

An eligible employee may take up to 12 weeks of unpaid FMLA leave in a 12-month period for any of the following reasons:

1. Because of an employee's own serious health condition that prevents the employee from performing any of the essential functions of their position;

2. For the birth of an employee's child and/or to care for the child during the first 12 months following birth;

3. For the placement of a child with an employee for adoption or foster care and to care for the child during the first 12 months following placement; or

4. To care for the employee's spouse, child, or parent who has a serious health condition; or

5. Because of a qualifying exigency arising out of the fact that an employee's spouse, child, or parent who is a military member on covered active duty or called to cover active-duty status (or has been notified of an impending call or order to covered active duty).

Leave to care for a newborn or for a newly placed child must conclude within 12 months after the birth or placement of the child. Where both parents are employed by the School and are each eligible for FMLA leave, the total amount of leave that they both may be entitled to take for the birth/adoption/foster placement of a child, or to care for their own or an immediate family member's serious health condition, is 12

weeks, combined. The total amount of leave that both may be entitled to care for a service member seriously injured in the line of duty is 26 weeks, combined.

Additionally, an eligible employee may take up to 26 weeks of unpaid, job-protected FMLA leave during a single 12-month period to care for a spouse, parent, child, or next of kin is on covered active duty or has been notified of an impending call or order to covered active duty ("Qualifying Exigency Leave"). The School reserves the right to require an employee seeking FMLA leave due to a qualifying exigency to submit a certification.

The relevant 12-month period used to determine eligibility for FMLA Leave will be calculated on a rolling 12-month basis, which is measured backwards from the date the employee uses FMLA leave.

The maximum amount of FMLA leave that an eligible employee may take during the single 12-month period is 26 weeks.

Definitions
As used in the policy:

- **Spouse** means a husband or wife as recognized under state law for the purposes of marriage in the state or other territory or country where the marriage took place.
- **Child** means a biological, adopted, or foster child, a stepchild, a legal ward, or a child of a person standing in loco parentis, who is either under age 18 or age 18 or older and incapable of self-care because of a mental or physical disability at the time FMLA leave is to commence. A child for the purposes of military exigency or military care leave can be of any age.
- **Parent** means a biological, adoptive, step, or foster parent or any other individual who stood in loco parentis to you when you were a child.
- **Next of kin** for the purposes of military care leave is a blood relative other than a spouse, parent, or child in the following order: brothers and sisters, grandparents, aunts and uncles, and first cousins. If a military service member designates in writing another blood relative as his or her caregiver, that individual will be the only next of kin. In appropriate circumstances, you may be required to provide documentation of next of kin status.
- **Serious health condition** means an illness, injury, impairment, or physical or mental condition that involves either inpatient care or continuing treatment by a health care provider. Ordinarily, unless complications arise, cosmetic treatments and minor conditions such as the cold, flu, ear aches, upset stomach, minor ulcers, headaches (other than migraines), and routine dental problems are examples of conditions that are not serious health conditions under this policy. If you have any questions about the types of conditions that may qualify, contact The Human Resource Department.
- **Health care provider** means a medical doctor or doctor of osteopathy, physician assistant, podiatrist, dentist, clinical

psychologist, optometrist, nurse practitioner, nurse-midwife, clinical social worker, or Christian Science practitioner licensed by the First Church of Christ. Under limited circumstances, a chiropractor or other provider recognized by our group health plan for the purposes of certifying a claim for benefits may also be considered a health care provider.

- **Qualifying exigencies** for military exigency leave include:
  - Short-notice call-ups/deployments of seven days or less (Note: Leave for this exigency is available for up to seven days beginning the date of call-up notice);
  - Attending official ceremonies, programs, or military events;
  - Special child care needs created by a military call-up including making alternative child care arrangements, handling urgent and nonroutine child care situations, arranging for school transfers, or attending school or daycare meetings;
  - Making financial and legal arrangements;
  - Attending counseling sessions for yourself, the military service member, or the military service members' son or daughter who is under 18 years of age or is 18 or older but incapable of self-care because of a mental or physical disability;
  - Rest and recuperation (Note: Fifteen days of leave is available for this exigency per event);
  - Post-deployment activities such as arrival ceremonies, re-integration briefings, and other official ceremonies sponsored by the military (Note: Leave for these events are available for 90 days following the termination of active duty status). This type of leave may also be taken to address circumstances arising from the death of a covered military member while on active duty;
  - Parental care when the military family member is needed to care for a parent who is incapable of self-care (such as arranging for alternative care or transfer to a care facility); and
  - Other exigencies that arise that are agreed to by both the School and you.

- A **serious injury/illness** incurred by a service member in the line of active duty or that is exacerbated by active duty is any injury or illness that renders the service member unfit to perform the duties of his or her office, grade, rank, or rating.

Spouse Aggregation

If you and your spouse are both employed by the School, the total number of weeks to which you are both entitled in the aggregate because of the birth or placement of a child or to care for a parent with a serious health condition will be limited to 12 weeks per leave year. Similarly, spouses employed by the School will be limited to a combined 26 weeks of leave to care for a military service member. This 26-week leave period will be reduced, however, by the amount of leave taken for other qualifying FMLA events. This type of

aggregation does not apply to leave needed for your own serious health condition, to care for a spouse of child with a serious health condition, or because of a qualifying exigency.

Intermittent Leave & Reduced Schedule Basis
In certain circumstances, an eligible employee may take FMLA leave on an intermittent or reduced schedule basis, rather than in 1 single block. Intermittent leave is leave taken in separate blocks of time due to a single qualifying reason. A reduced leave schedule is a leave schedule that reduces an employee's usual number of working hours per workweek, or hours per workday.

An eligible employee may use intermittent leave or reduced schedule leave:

1. Because of one's own serious health condition, to care for the employee's parent, spouse, or child with a serious health condition; or
2. For Qualifying Exigency Leave.

An eligible employee may use intermittent or reduced schedule leave after the birth or placement of a healthy child only if the School agrees. Provided, that the parental leave must be completed within 12 months of the birth or placement of the child; however, you may use parental leave before the placement of an adopted or foster child to consult with attorneys, appear in court, attend counseling sessions, etc.

If an employee needs intermittent leave or reduced schedule leave for planned medical treatment, the employee must make a reasonable effort to schedule the treatment so as not to disrupt unduly the School's operations.

In certain circumstances, the School may require an employee to transfer temporarily, during the period that the intermittent or reduced schedule leave is required, to an available alternative position (with equivalent pay and benefits) for which the employee is qualified and that better accommodates recurring periods of leave than the employee's regular position.

Intermittent Leave Requested by Instructional Employees
For instructional employees who request intermittent leave or leave on a reduced leave schedule to care for a family member with a serious health condition, to care for a covered service member, or for the employee's own serious health condition, which is foreseeable based on planned medical treatment, and the employee would be on leave for greater than 20 percent of the total number of working days in the period during which the leave would extend, the School may require that such employees elect either:

1. to take a continuous leave for a period of a particular duration not to exceed the duration of the planned medical treatment; or
2. to temporarily transfer to an available alternate position for

which the employee is qualified that has equivalent pay and benefits and which better accommodates recurring periods of leave than does the employee's regular position.

If an instructional employee chooses to take leave for a period of a particular duration, the entire period of leave taken will count as FMLA leave.

If an instructional employee does not give required notice of a foreseeable intermittent Leave or on a reduced leave schedule, the School may require the employee to take a leave of a particular duration, or to transfer temporarily to an alternative position. Alternatively, the School may require the employee to delay the taking of leave until the notice provision is met.

Benefits and Pay During FMLA Leave
FMLA leave is unpaid. FMLA leave will run concurrently with any paid leave accruals, such as Vacation Leave, Sick Leave, Personal Leave, Paid Family Leave, or short-term disability. Approved FMLA leave allows for continuation of certain benefits at the same level and under the same conditions as if the employee had continued to be at work during the leave period. The employee will be required to contribute the same portion of the premium(s) that the employee would be required to contribute had they not been on FMLA leave.

Employee's Responsibilities When Requesting FMLA Leave
If the need for leave is foreseeable, the employee must notify the HR Director and/or the School Leader at least 30 days in advance before the FMLA leave begins. If the need to use FMLA leave is not foreseeable, the employee must notify the HR Director and/or the School Leader as soon as practicable. Employees are expected to provide notice in accordance with this Policy, as well as the School's usual and customary notice requirements. This means that notice of the need for unforeseeable FMLA leave should be given with as much notice prior to the start of the employee's workday as possible, absent unusual circumstances. Failure to provide such notice may be grounds for delaying the start of the FMLA leave or denying the request for leave. Moreover, when submitting a request for leave, the employee must provide sufficient information for the School to determine if the leave might qualify for FMLA leave, and also provide information on the anticipated date when the leave would start, as well as the anticipated duration of the leave.

The employee will be requested to fill out the Request for Leave of Absence Form and the appropriate medical certification form which can be obtained from Human Resources. When required, the employee must provide a copy of the medical certification before the leave begins or within 15 calendar days from the date the leave was requested. Failure to submit the medical certification could jeopardize the employee's rights under FMLA to items such as health insurance and job restoration.

At the School's expense, the School may require an examination by

a second health care provider designated by the School. In the event a conflict occurs between the first and second opinion, the School may, at its own expense, obtain a third opinion from a health care provider to conduct an examination and provide a final and binding opinion. Subsequent medical recertification may also be required. Failure to provide requested certification within 15 days, when practicable, may result in delay of further leave until it is provided.

The School also reserves the right to require certification from a covered military member's health care provider if you are requesting military caregiver leave and certification in connection with military exigency leave.

Employees on FMLA leave are encouraged (but not required) to notify the School as soon as possible if they learn that their anticipated return to work date will be earlier than anticipated.

The School will furnish an employee with information regarding the employee's rights and responsibilities under the FMLA when the employee gives notice of his or her intent to take FMLA leave.

Notification of Eligibility & Designation of FMLA Leave
As required by law, absent extenuating circumstances, the School will notify an employee of their eligibility for FMLA leave within 5 business days after the employee their request for leave, or after the School is otherwise aware of the employee's need for such leave. Such notice is required to specify any additional information required (e.g., any certifications) as well as the employee's rights and responsibilities. If the School determines that an employee is not eligible for FMLA leave, the School will notify the employee and provide a reason for the ineligibility. The School also will inform an employee if their leave will be designated as FMLA leave and the amount of leave counted against the employee's FMLA leave entitlement. If the School determines that the leave is not FMLA leave, the School will notify the employee and provide a reason.

Reporting While on FMLA Leave
While on leave, employees are required to contact the HR Director and the School Leader at least once every month to report on their status and intent to return to work. In addition, the employee must give notice as soon as possible, within 2 business days, if the dates of the leave change or are extended.

Return to Work at the Conclusion of FMLA Leave
Except as otherwise permitted by the FMLA, an employee who takes FMLA leave will be restored to the position they held when the leave began or to an equivalent position with equivalent pay, benefits, and other terms and conditions of employment. The taking FMLA will not result in the loss of any benefit that accrued prior to the start of such leave.

The School may require an employee to present a certification of fitness to return to work with or without reasonable accommodation

when the absence was caused by the employee's own serious health condition (unless the employee is taking intermittent leave). If the employee fails to provide the requested fitness-for-duty certification to return to work, the School may delay restoring the employee to their position until they submit the certification.

An employee, who fails to return to work on the date designated by their physician or exceeds the maximum time allowed without obtaining approval from the School Leader, will be considered to have voluntarily terminated their employment and the School may recover the premiums that it paid for maintaining coverage during any period of unpaid leave except for the following circumstances: (1) the continuation, reoccurrence or onset of a serious health condition of the employee or the employee's family member with proper medical certification; or (2) circumstances beyond the employee's control.

Special Considerations for Instructional Employees
If an instructional employee's FMLA leave is to begin more than 5 weeks before the end of the term, the School may require the employee to continue taking leave until the end of the term if:

1. The leave will last at least 3 weeks; and

2. The employee would return to work during the 3-week period before the end the term.

If an instructional employee's FMLA leave begins during the 3 weeks before the end of the term due to birth of son or daughter, the placement of a son or daughter for adoption or foster care, caring for a family member with a serious health condition, or to care for a covered service member, the School may require the employee to continue taking leave until the end of the term if the leave will last more than 5 working days.

If an instructional employee's FMLA leave begins during the 5 weeks before the end of the term due to birth of son or daughter, the placement of a son or daughter for adoption or foster care, caring for a family member with a serious health condition, or to care for a covered service member, the School may require the employee to continue taking leave until the end of the term if the leave will last more than 2 weeks and the employee would return to work during the 2-week period before the end of the term.

For purposes of this policy, the School “term” refers to the academic semester.

The School has the option not to require the employee to stay on leave until the end of the school term. Therefore, any additional leave the School requires to be taken until the end of the school term is not counted as FMLA leave, i.e., only the period of leave until the employee is ready and able to return to work shall be charged against the employee's FMLA leave entitlement.

Use of Accrued Paid Leave
Employees taking FMLA leave for the birth of child, the placement of a child for adoption or foster care, or to care for a family member with a serious health condition will be required to use accrued paid vacation or personal leave for all or part of the period of any FMLA leave that would otherwise be unpaid. Employees taking FMLA leave because of the employee's own serious health condition will be required to use accrued paid vacation, personal and/ or sick leave for all or part of the period of any otherwise unpaid leave. The period of paid leave will count against the employee's 12-week entitlement to FMLA leave. Otherwise, the 12-week FMLA leave period will be without pay. FMLA leave will run concurrently with any leave of absence or vacation/personal time taken during the same period.

Job Restoration
Upon return from FMLA leave, the School will restore the employee to their original job, or to an equivalent job with equivalent pay, benefits and other employment terms and conditions. However, FMLA does not entitle a restored employee to any more rights, benefits, or employment beyond that to which the employee would have been entitled had the employee not taken FMLA leave.

An employee's use of FMLA leave will not result in the loss of any employment benefit to which the employee was entitled or that the employee earned and did not use.

Key Employees
The School may decline to reinstate certain highly paid "key" employees after using FMLA leave under certain circumstances where keeping the position vacant will cause substantial and grievous economic injury to the School's operations. In order to do so, the School will:

1. Notify the employee in writing of their status as a "key" employee in response to the employee's notice of intent to take FMLA leave. A "key" employee will be advised of such "key" employee status under separate cover. The School will also inform the employee of the potential consequences with respect to reinstatement and maintenance of health benefits if the employer determines that substantial and grievous economic injury to the employer’s operations will result if the employee is reinstated from FMLA leave.
2. As the School makes a good faith determination that substantial and grievous economic injury to its operations will result if the employee is reinstated, notify the employee in writing of its determination, that it cannot deny FMLA leave, and that it intends to deny restoration to employment on completion of FMLA Leave and explain the reasons for this decision.
3. Offer the employee a reasonable opportunity to return to work from FMLA leave after giving this notice; and
4. Make a final determination as to whether reinstatement will be denied at the end of the leave period if the employee then requests restoration.

Coordination with State Law
If state law provides for benefits in addition to or greater than those set forth above, the state law shall govern.

Abuse of Leave
If an employee is found to have provided a false reason for a leave, they will be subject to disciplinary action up to and including termination.

Retaliation
The School will not discharge or discriminate or retaliate in any way against an employee who exercises their right to take FMLA leave.

An employee may file a complaint about their rights to FMLA leave by filing a complaint with the United States Department of Labor Wage and Hour Division or by bringing a private action against an employer.

ADDITIONAL TYPES OF LEAVES:

Personal Leave of Absence

Occasionally, for medical, personal, or other reasons, you may need to be temporarily released from the duties of your job with the School. It is the policy of the School to allow its eligible regular, full-time employees to apply for and be considered for certain
specific leaves of absence.

Time off for any reason during a working day will count first against your sick days or personal days, as appropriate, in half day or full day increments. Once you have used all of your personal days or accrued sick days (to be verified by the Principal), the time may be counted against your accrued vacation ti.me (if applicable). Thereafter, unless specifically approved by the Principal, any time off will be without pay.

All requests for leaves of absence shall be submitted in writing to your Principal. Each request shall provide sufficient detail such as the reason for the leave (medical documentation, if applicable) and the expected duration of the leave.
In special circumstances, the School may grant an unpaid leave for a personal reason, but never for taking employment elsewhere or going into business for yourself.

You should request an unpaid personal leave of absence from your Principal. A personal leave of absence must not interfere with the operations of the School. Your Principal will submit your request to the appropriate member of administration for final approval.

A personal leave of absence may be granted for up to twenty (20) days. If your leave is extended for more than twenty (20) days, vacation and other benefits will no longer continue to accrue. Consult your group insurance booklet to determine your insurance coverage during a leave of absence.

Failure to return from a leave at the time agreed will result in termination of employment.

Voting Leave
At the School, we believe that every employee should have the opportunity to vote in any local, State, or Federal election, general primary or special primary. Any employee whose work schedule does not provide them with 4 consecutive hours to vote while polls are open will be granted up to 2 paid hours off in order to vote. Any additional time off will be without pay. The School reserves the right to select the hours an employee is excused to vote. Employees shall notify their School Leaver of the need to for voting leave 2 to 10 working days before the election. Upon your return from voting leave, you shall present your School Leader with a voter's receipt as soon as possible.

The School will not retaliate or tolerate any retaliation against employees who request or take leave under this policy.

Bereavement Leave
The School recognizes the importance of taking leave when there is a death in the family. Employees are entitled to take up to 3 consecutive days of paid bereavement leave for the death of an immediate family member (spouse, domestic partner, parent, child, grandparent, grandchild, or sibling) and 1 day of paid bereavement leave for a non-immediate family member (cousin, aunt, uncle and in-laws). All employees are eligible for bereavement leave. Personal leave may also be taken when necessary. Please notify the HR Director of your intention to take bereavement leave as soon as the need arises.

Jury Duty
It is your civic duty as a citizen to report for jury duty whenever called. If you are called for jury duty, you must notify your supervisor within forty- eight (48) hours of receipt of the jury summons.

Full-time hourly employees will be paid their regular compensation for the days they are on Jury Duty for up to 2 weeks of paid leave.

Full-time salaried employees will be paid their regular compensation while on Jury Duty for up to 2 weeks and for any additional weeks of jury duty during which they also perform any work.

Part-time employees will be paid the first $40.00 of their salary for the first three days of jury duty. If the employee's wage for time missed from work is less than $40.00, the School will pay the employee's regular rate of pay for the first three days of jury duty. For any

additional days spent in jury duty, such leave will be unpaid. Employees may opt to use vacation or personal days in place in place of unpaid leave.

Employees excused after fewer than 3 ½ hours of service shall report to work to complete the workday.

The School requires employees to provide proof of jury duty service to the extent authorized by law. Employees will continue to accrue Sick and Safe Leave during paid and unpaid jury duty leave. The School will not retaliate against employees who request or take leave in accordance with this policy.

Military Leave (USERRA)
The School complies with applicable federal and state law regarding military leave and re-employment rights. Unpaid military leave of absence will be granted to members of the uniformed services in accordance with the Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA; with amendments) and all applicable state law. You must submit documentation of the need for leave to the HR Director. When returning from military leave of absence, you will be reinstated to your previous position or a similar position, in accordance with state and federal law. You must notify your School Leader of your intent to return to employment based on requirements of the law. For more information regarding status, compensation, benefits, and reinstatement upon return from military leave, contact the HR Director.

As soon as possible after receiving your orders, notify your supervisor of the date your leave will begin and, when possible, the date of your expected return to work. Inform yourself of your legal rights and obligations for military leave and return to employment.

Military Spouse Leave
The School provides up to 10 days of unpaid leave to employees who are the spouse of a military member who is home on leave during a period of military deployment. To be eligible for military spouse leave, you must: (1) work an average of 20 or more hours per week; and (2) be the spouse of a member of the United States Armed Forces, National Guard, or Reserves who has been deployed during a military conflict (to a combat zone of operations or a combat theater).

A period of military conflict means a period of war declared by the U.S. Congress or a period during which a member of the Reserves is ordered to active duty under federal authority.

If you need to take military spouse leave, notify your School Leader as soon as reasonably possible. The School reserves the right to ask for documents supporting your need for leave.

You may elect to use any available accrued paid time off for which you are eligible under School policy for the purpose of taking military spouse leave, and such paid time off will run concurrently with the leave afforded under this policy.

The School will not discriminate or retaliate against an employee for requesting or taking military spouse leave in accordance with this policy.

Disability (Including Pregnancy) Leave of Absence
The School may grant an unpaid leave of absence for illness, disability, or pregnancy for employees who are not eligible for Family and Medical Leave. To request such a leave of absence from your supervisor, you should submit, or have someone submit for you, a statement of ill health or disability from your licensed physician. Employees who develop an illness or physical condition which requires medical treatment or restrictions, and precautions will be required to submit a physician's statement stating that continued employment in the employee's present position will not jeopardize their health or safety or the health or safety of others in the event they continue to work. No vacation or sick leave will accrue, nor will the School make any payments to the retirement plan during the leave.

Child Care Leave
All regular, full-time employees with 2 or more years of service are eligible for 2 weeks of paid maternity/paternity leave. The 2 paid weeks shall run concurrently with, and are not in addition to, any leave an employee may be eligible for under the Family and Medical Leave Act or New York Paid Family Leave. Please see the School's FMLA policy and NY PFL policy for more information.

Cancer Screening Leave
As public employees, School employees are entitled to take up to a maximum of 4 hours of excused leave each school year to obtain a screening for breast and/or prostate cancer. Breast cancer screening includes physical exams and mammograms for the detection of breast cancer. Prostate cancer screening includes physical exams and blood work for the detection of prostate cancer. This leave may be paid or unpaid according to the School's policies. Such leave will not be deducted from accrued sick leave or any other accrued leave. Employees are required to submit a written request for such leave to the Principal at least 1 week in advance. The employee must provide documentation from his or her physician immediately after such leave is taken.

Blood Donation Leave
In accordance with New York State law, the School permits employees, who work an average of 20 or more hours per week, to take an unpaid leave period of up to 3 hours per calendar year during their regular work schedule to donate blood. Documentation must be provided to the Principal immediately after such leave is taken.

The School will not discriminate or retaliate against an employee for requesting or taking blood donation leave in accordance with this policy.

Bone Marrow Donation Leave
In accordance New York State law, employees will be granted leaves of absence to donate bone marrow. The total length of the leaves for each employee will be determined by the physician but may not be longer than 24 work hours. An employee who seeks leave under this section must provide physician verification setting forth the purpose and length of the leave required.

The School will not discriminate or retaliate against an employee for requesting or taking bone marrow donation leave in accordance with this policy.

Lactation Breaks
In accordance with New York law, the School will provide nursing mothers a reasonable amount of unpaid break time of a minimum of 20 minutes to express breast milk for a nursing child for up to 3 years following child birth. The employee may also choose to express milk during paid meals or break times provided. Depending on the needs of the nursing infant and the mother's physical needs, the employee may take breaks to express milk at least once every 3 hours.

An employee who wishes to avail herself of this benefit must give the School advance notice, preferably prior to the employee's return to work following the birth of her child in order to give the School an opportunity to establish a designated lactation room or area and schedule leave time amongst multiple employees as needed. The School will make a reasonable effort to provide the employee with the use of a room or other location in close proximity to the employee's work area for the employee to express milk in private.

The School will provide access to refrigeration during the day. Please note that the School is not responsible for insuring the safekeeping of expressed milk stored in any refrigerator on its premises. Employees are required to store all expressed milk in closed containers and bring such milk home each evening.

Employees who choose to express milk in the workplace will not be discriminated against in any way for doing so.

Volunteer Emergency Responder Leave
The School will provide unpaid leave to employees working as volunteer emergency responders.
Subject to the eligibility requirements set forth below, during the time of emergency that follows a "declaration of emergency" (as that term is defined by applicable state law), an employee is entitled to take leave while engaged in the actual performance of his or her duties as (a) a volunteer firefighter, or (b) an enrolled member of a volunteer ambulance service (as that term is defined by applicable state law), unless the School determines that the employee's absence would

impose an “undue hardship” on the conduct of School business. In order to be eligible for Responder Leave, an employee must have:

1) previously provided written documentation from the head of the employee’s volunteer fire department or volunteer ambulance service, as applicable, notifying the Supervising Attorney of the employee's status as a volunteer firefighter or member of a volunteer ambulance service, as applicable; and
2) the employee’s duties as a volunteer firefighter or member of a volunteer ambulance service, as applicable, are related to the declared emergency.

Upon request, an employee who has been granted leave under this Policy shall provide their supervisor with a statement from the head of the volunteer fire department or volunteer ambulance service, as applicable, certifying the period of time(s) that the employee responded to any emergency covered under this Policy. Employees taking leave under this policy may elect to substitute accrued paid leave, such as paid time off or personal time.

The School shall not in any way retaliate against an employee for requesting or obtaining leave under this Policy.

Crime Victim and Witness Leave
The School will provide eligible employees with time off from work, without pay, for any of the following reasons:

- To comply with a subpoena to testify in a criminal proceeding (including time off to consult with the district attorney);
- To give a victim impact statement at a pre-sentencing proceeding;
- To give a statement at a sentencing proceeding; or
- To give a statement at a parole board hearing.

You are eligible for time off under this policy if you are:

- The victim of the crime at issue in the proceedings;
- The victim's next of kin;
- The victim's representative if the victim is deceased as a result of the offense;
- A “Good Samaritan”; or
- Pursuing an application or the enforcement of an order of protection as provided under relevant law.

For purpose of this policy:

- **Good Samaritan** means someone who acts in good faith to apprehend a person who has committed a crime in his or her presence, to prevent a crime or an attempted crime from occurring, or to aid a law enforcement officer in effecting an arrest.
- **Victim's representative** means a person who represents or stands in the place of another person, including but not limited to, an agent, attorney, guardian, conservator, executor, heir, or

parent of a minor.

If you are required to attend a criminal proceeding either as a witness or as a crime victim (or a close family member of a crime victim), you must notify your supervisors as soon as possible and at least one day before taking leave to make scheduling arrangements. The Company reserves the right to require employees to provide proof of the need to attend the criminal proceedings to the extent authorized by law.

The School will not retaliate against employees who request or take leave in accordance with this policy.

COVID-19 Leave Arrangements
In the event a staff member tests positive for COVID-19 and must quarantine the staff member will be required to use their available accrued paid leave for the duration of the staff member's order of isolation or quarantine.

If the staff member does not have accrued paid leave available, the staff member shall go on an unpaid leave of absence for the duration of the staff member's order of isolation or quarantine.

COVID-19 Vaccination Leave
Until December 31, 2023, all employees will be provided with a sufficient period of paid leave – not to exceed four (4) hours per vaccine injection for COVID-19. This paid leave will be paid at the employee's regular rate of pay and will not be charged against any other leave to which an employee is otherwise entitled, including vacation or sick time. This leave time is available for each FDA approved dose an employee must receive for a two-dose vaccine and for any COVID-19 related booster vaccinations. Employees who seek to be paid for vaccination leave must provide proof of vaccination to the HR Director.

Other Leaves
The School complies with all applicable laws related to employee absences.

Should you seek a leave of absence for reasons other than described above, the School will evaluate your request based on the particular circumstances present at that time, including but not limited to your current and anticipated work responsibilities, performance, and School needs. The School reserves the right to refuse such a request in its sole discretion.

Accepting other Employment or Going into Business while on Leave of Absence
If you accept any other employment or go into business while on a leave of absence from the School, you will be considered to have voluntarily resigned from employment with the School as of the day on which you began your leave of absence.

Insurance Premium Payment during Leaves of Absence
While you are on any type of leave of absence from the School, you will be responsible for paying the employee insurance premiums for yourself and your dependents. Failure to do so may result in loss of coverage and possible refusal by the insurance carrier to allow your coverage to be reinstated. Please consult with the Human Resources Department to set up a payment schedule.

EMPLOYEE BENEFITS

Benefits Summary

All full-time employees who are eligible will be offered health insurance and other employee benefits offered by the School. Eligibility, coverage, and carriers of such benefits are subject to modification or termination at any time at the sole discretion of the School or the respective insurance carriers. Health insurance and other employee benefits may be modified or discontinued at the sole discretion of the School at any time.

The School may also offer a retirement plan to all full-time and certain part-time employees in accordance with the eligibility requirements of the applicable plan.

For more information concerning health insurance and other employee benefits offered by the School, please email or call [redacted]line Goins, HR Director at [redacted]

Workers' Compensation Insurance

Injuries that occur while performing official duties on behalf of the School are covered by workers' compensation insurance. If you suffer an injury while performing official School duties, you must file a report with the School Leader or their designee as soon as possible. You are responsible for filing any other necessary forms, applications, or other information as required by applicable government agencies, insurance companies or the School.

WORKPLACE CONDUCT & ENVIRONMENT

Code of Conduct

You have an obligation to observe and follow the School's policies and to maintain proper standards of conduct at all times. The conduct of our employees reflects on the School, so you are encouraged to observe the highest standards of professionalism and integrity. The School expects you to conduct yourself ethically and appropriately. This not only involves sincere respect for the rights and feelings of others, but also demands that you avoid any behavior that might be harmful to yourself, co-workers, students, or the School, or that might be viewed unfavorably by those with whom the School does business, by our students or families, or by the public at large.

Whistleblower Policy

The School requires its directors, officers, supervisors and employees to observe the highest standards of professional and personal ethics in the conduct of their duties and responsibilities, in compliance with all applicable laws and regulations. Employees and representatives of the School must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

This policy is intended to encourage and enable employees and independent contractors to raise serious concerns internally concerning violations or suspected violations of law or regulations that govern the School, so that the School may address and correct any inappropriate conduct and actions. It is the responsibility of all directors, officers, supervisors, and employees to report concerns about violations of suspected violations of law or regulations that govern the operation of the School.

The matters which should be reported under this policy include but are not limited to suspected fraud, theft, embezzlement, accounting or auditing irregularities, bribery, kickbacks, misuse of the School's assets, or suspected regulatory, compliance, or ethics-related issues, concerns, or violations including policy violations such as Code of Conduct violations.

A copy of this Whistleblower Policy shall be distributed to all officers, employees, supervisors, and independent contractors. The Whistleblower Policy shall also be posted in the School in a conspicuous location accessible to employees and independent contractors.

Reporting Responsibility

It is the responsibility of all employees to report, in good faith, violations or suspected violations of personal ethical standards, as such personal ethics relate to the School, and/or applicable legal requirements ("Violations") in accordance with this Whistleblower Policy.

Reporting Violations
If an employee has a reasonable belief, question, concern, suggestion, or complaint regarding the ethical and legal standards noted above, the employee should be sharing their concern(s) directly with the School Leader. If the concern involves the School Leader, the employee should address the Board of Trustees. Employees are encouraged to put any concern covered by this policy in writing and to address the issue as promptly as possible.

Supervisors are required to report complaints or concerns about suspected ethical and legal violations in writing and to address the HR Director. If the complaint or concern concerns the HR Director, supervisors should report the complaint or concern to the Executive Director, Evelyn Hey.

The person who is the subject of a whistleblower complaint shall not be present or participate in board or committee deliberations or vote on the matter relating to such complaint. However, such person who is subject to the complaint may be asked to present information as background or answer questions.

Anyone filing a complaint concerning a violation or suspected violation must have a reasonable belief that the information disclosed constitutes a Violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a disciplinary offense.

Violations or suspected Violations may be submitted on a confidential basis. Reports of Violations or suspected Violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation. The reported information shall be maintained in a secure location by the HR Director, together with any information collected or reports related to the investigation or resolution of the complaint.

Compliance Officer
The School Leader is responsible for promptly investigating and resolving all reported Violations and shall advise the Board of Trustees of all reported complaints and allegations of Violations. However, in some cases, it may be appropriate for the Board of Trustees or another designated person to investigate Violations.

Accounting and Auditing Matters
The Board of Trustees shall address all reported concerns or complaints regarding the School's accounting practices, internal controls, or auditing. The School Leader shall immediately notify the Board of Trustees of any such complaint and work with the Board of Trustees until the matter is resolved. Promptly upon receipt, the Board of Trustees shall evaluate whether a complaint constitutes an accounting complaint, and if so, shall promptly determine what professional assistance, if any, it needs in order to conduct an investigation. The Board of Trustees will be free in its sole discretion to engage outside auditors, counsel, or other experts to assist in the

investigation and in the analysis of results.

Non-Retaliation

No individual who in good faith and reports a Violation or suspected Violation shall suffer intimidation, harassment, discrimination, retaliation, or other adverse employment consequences because of such report. An employee who retaliates against someone who has reported a Violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the School prior to seeking resolution outside the School.

Problem Resolution Procedure

The School promotes a quality work environment for all employees, one that encourages a high level of individual and team contribution in support of organizational goals. The School believes that open communication is essential to a successful work environment and that all employees should feel free to seek answers to work-related questions and raise issues of concern without fear of reprisal or retaliation.

The School is firmly committed to the belief that undisclosed problems will remain unresolved and eventually lead to a decay of work relationships, dissatisfaction in working conditions, and a decline in operational efficiency. The School therefore tries to solve problems as quickly, fairly, and informally as possible. If a problem should arise between members of the School community, employees are encouraged to speak directly to each other for discussion and resolution. If employees are unable to resolve their differences, concerns should be brought to one of the employees' managers within ten (10) working days if possible and ultimately, if necessary, to the School Leader or their designee.

If for any reason you do not feel comfortable discussing a work-related concern with your manager or HR, you should bring the issue to the attention of the School Leader or their designee. If after taking repeated steps you continue to feel that your issues have not been resolved (or if your concerns relate to the School Leader), you are encouraged to bring your work-related concern to the attention of the Board of Trustees.

Discipline

If you violate a policy, procedure, rule, or regulation of the School, if you fail to behave in accordance with the School's standards of conduct, if your attitude, conduct or demeanor becomes unsatisfactory, or your behavior interferes with the orderly and efficient operation of the School, corrective disciplinary measures will be taken. Disciplinary measures may include a verbal warning, written warning, suspension, transfer, reassignment or termination from employment, with or without notice. The appropriate disciplinary action to be imposed will be determined by the School in its sole and complete discretion. The School does not guarantee that one form of disciplinary action will necessarily precede another.

Decisions to discipline will be based on an assessment of all relevant factors.

The following may result in disciplinary action, up to and including discharge:

1. Violation of any School rule or policy.
2. Violation of security or safety rules or failure to observe safety rules or the School safety practices; failure to wear required safety equipment; tampering with the School's equipment or safety equipment; unauthorized possession of dangerous or illegal firearms, weapons or explosives on School property or while on duty.
3. Negligence or any careless action which endangers the life or safety of another person, including careless or negligent operation of a School vehicle.
4. Possession, use or sale of alcohol or controlled substances (except medications prescribed by a physician that do not impair work performance) during working time or while on School property; being intoxicated or under the influence of alcohol or a controlled substance in any quantity while on School premises.
5. Engaging in acts of violence or making threats of violence toward anyone on School premises or when representing the School; fighting or provoking a fight on School property; or negligent damage of property.
6. Insubordination or refusing to obey instructions properly issued by your manager pertaining to your work; unreasonable refusal to help on a special assignment.
7. Threatening, intimidating, or coercing fellow employees on or off the premises at any time, for any purpose.
8. Engaging in an act of sabotage; negligently causing the destruction or damage of School property, or the property of fellow employees, suppliers, or visitors in any manner.
9. Theft or unauthorized possession of School property or the property of fellow employees; unauthorized possession or removal of any School property, including documents, from the premises without prior permission from School's Administration; unauthorized use of School equipment or property for personal reasons; using School equipment for profit.
10. Dishonesty; falsification or misrepresentation on your application for employment, other work records, or status of teacher certification; lying about the need for sick or personal leave; falsifying the reason for a leave of absence or other data requested by the School; alteration of School records or other School documents.
11. Violating the Policy Prohibiting Harassment, Discrimination, and Retaliation (which includes the Equal Employment Opportunity policy).
12. Violating the Confidentiality and Work Product section of this Handbook; giving confidential or proprietary School information to other organizations or to unauthorized School employees; working for an entity that creates (or creates the perception of) a conflict of interest.

13. Immoral conduct or indecency on School property.
14. Unsatisfactory or careless work; failure to meet performance standards as explained to you by your manager.
15. Except as otherwise provided by applicable law, unexcused excessive lateness or absences, leaving work before the end of a workday or not being ready to work at the start of a workday without approval of the School Leader, and stopping work before time specified for such purposes.
16. Sleeping or loitering during working hours or excessive use of School telephone for personal calls.
17. Creating or contributing to unsanitary conditions.
18. Obscene or abusive language toward any affiliate of the School; indifference or rudeness towards parents, students or fellow employees; any disorderly/antagonistic conduct on the School premises.
19. Failure to immediately report injury or harm to a student, or damage to or an accident involving School equipment.
20. Alteration or falsification of any timesheets, attendance documents, or other records; failure to accurately record time worked.
21. Violation of the New York State Dignity for All Students Act.
22. Having inappropriate contact with students.
23. Any other conduct deemed inappropriate by the School Leader.

These examples are not all-inclusive. We emphasize that decisions will be based on an assessment of all relevant factors.

Dress Code

You serve as students' role models for successful and serious professionals and should always demonstrate this through your appearance and actions. This helps to create a professional atmosphere and projects a positive image of both you and the School. You are expected to present a neat, professional appearance at all times. A neat appearance and personal hygiene are required regardless of whether you are a non-instructional employee or work in a classroom. Guidelines for personal hygiene, grooming and attire are outlined below. If you require a reasonable accommodation with regard to this policy for reasons based on religion or disability, you should contact your manager and the School Leader or their designee in accordance with our accommodation policies. We prohibit any form of discipline, reprisal, intimidation, or retaliation for a good faith request for a reasonable accommodation.

Violations of these guidelines may subject you to disciplinary action, up to and including termination of employment. If you report to work dressed or groomed inappropriately, you may be prevented from working until you return to work dressed and groomed in an appropriate manner.

Nothing in this policy is designed or intended to, nor should it be construed to, interfere with, restrain, prevent, or dissuade you from engaging in legally protected activities, including those protected by the National Labor Relations Act, such as discussing wages, benefits, or other terms and conditions of employment, raising complaints about

working conditions, and/or engaging in other activities for you and your fellow employees' mutual aid or protection. You have the right to engage in or refrain from such activities.

Dress Code
Your work attire should complement a workplace environment which is professionally operated, efficient, orderly, and pleasant. The School reserves the right to change, extend, revise, revoke or continue this policy at its discretion. Any questions about interpreting our dress code should be directed to the School Leader or their designee.

Neat and Well-Groomed - You should appear neat and professional while performing official duties on behalf of the School. You are expected to be suitably attired and well groomed, and to ensure that your clothing is clean, fits properly, and is not wrinkled, ripped, or stained.

Professional Attire - You should use common sense and good judgment in determining what to wear to work. Generally, if you are doubtful about some clothing, it is not appropriate. Examples of appropriate work attire include:
1. Dress shirts with collars or banded collars
2. Neck ties secured around the neck
3. Button down shirts
4. Blouses
5. Polo Shirts
6. Pullover or cardigan sweaters
7. Vests with shirts
8. Slacks, trousers or khakis
9. Dresses or skirts of an appropriate length
10. Dress shoes and socks or stockings
11. Appropriate undergarments

Prohibited Attire - Some attire is unacceptable for work. The following are examples, not an exhaustive list, of what is prohibited:
1. Jeans, sweatpants, athletic attire, beachwear, shorts, or skorts
2. T-shirts, rugby shirts
3. Work boots, sandals, flip-flops, moccasins, slippers, Crocs, Tasman Uggs etc.
4. Inordinately revealing, tight or suggestive clothing
5. Hats, scarfs, caps, head gear for non-religious purposes, doo-rags, bandanas worn as head coverings, etc.
6. Halter tops, tube tops, tank tops, cropped shirts, shirts with spaghetti straps, off-the-shoulder/exposed-shoulder tops, or low- cut tops
7. Lycra stretch pants, leggings or spandex pants
8. Short dresses or mini skirts
9. Any clothing that reveals your stomach, full back, cleavage or chest, or otherwise revealing/suggestive attire

Personal Hygiene
1. Maintain personal cleanliness by bathing daily.
2. Oral hygiene (brushing of teeth) required.
3. Use deodorant / anti-perspirant to minimize body odors.

4. No heavily scented perfumes, colognes, or lotions.
5. Neat and well-groomed hair, sideburns, mustaches, and beards.
6. No artificial colors that would be considered "extreme" and outside of the norm.
7. If wearing make-up, apply moderately.
8. Clean and trimmed fingernails (¼ inch long or less).
9. Wash hands after eating or using the restrooms.
10. Follow other hygiene-related policies that the School may establish to promote workplace safety (e.g., using personal protective equipment, social distancing).

Personal Grooming

1. Clothing must be clean, pressed, in good condition and fit appropriately.
2. Clothing must not interfere with the safe operation of equipment.
3. No dark glasses (unless prescribed by a physician).
4. Limited jewelry and no dangling jewelry that might create a safety hazard to self or students.
5. Visible body piercings must be limited to three (3) per ear. Other visible body piercings are unacceptable, unless demanded by religion/culture.
6. Tattoos that are perceived as offensive, hostile or diminish your effectiveness as a role model for our students must not be visible to students and staff.

Substance Abuse Policy

The School seeks to maintain a safe workplace and learning environment by eliminating the hazards to health and safety created by alcohol and other drug abuse. Therefore, you are prohibited from the use, consumption, manufacture, transfer, distribution, sale, purchase, and/or possession of any illegal drug, controlled substance (with the exception of medically prescribed controlled substances), and/or alcoholic beverage during work hours (including lunch and break time) in the School, while on duty (including lunch hour), on School property, in a School vehicle, or at a School-sponsored function. You are prohibited from being under the influence of, any illegal drug, marijuana, controlled substance, or alcohol, nor may you possess, consume, distribute, transfer, purchase or sell alcohol, marijuana, or illegal drug while performing School business or job-related duties, while on School property or while operating School equipment or vehicles.

The School understands that some employees must attend social or business-related activities where alcohol is served. Consumption of alcohol is permitted at these events only to the extent it does not lead to impaired performance, inappropriate behavior, endangering the safety of others, or violate any law (e.g., open container).

If you engage in the above-prohibited activities in violation of this policy, you are subject to disciplinary action, up to and including termination of employment. Furthermore, if you violate this policy or if you voluntarily seek assistance for substance abuse, you may be required, in connection with or in lieu of disciplinary actions, to participate in and successfully complete a school- approved drug and/or alcohol assistance or rehabilitation program as a condition of continued

employment.

The School assures that any information concerning an individual's drug and/or alcohol use will remain confidential.

The School recognizes that some employees must take physician-prescribed medications or may be a certified medical marijuana user. If you are taking a legal drug which could affect your job safety or performance, you are responsible for notifying your manager without disclosing the identity of the substance and for providing a physician's certificate stating the substance does not adversely affect your ability to safely and efficiently perform your job duties and/or provide any work restrictions. This certificate must be provided to the School Leader before you report to your work area. If the School and your physician have determined that (i) the substance does not adversely affect your ability to safely and efficiently perform your job duties or (ii) that a reasonable accommodation can be made, you may commence work. You may not be permitted to perform your job duties unless such a determination or reasonable accommodation is made.

This policy is not intended to prohibit the use of medications legally prescribed by a licensed physician or any other actions protected by law.

The School reserves the right to take any and all appropriate and lawful actions necessary to enforce this substance abuse policy including, but not limited to, the inspection of shelves, desks or other suspected areas of concealment, as well as your personal property when the School has reasonable suspicion to believe that you have violated this Substance Abuse Policy.

Bathroom Access

You shall have access to the restroom and locker room corresponding to your gender identity. If you have a need or desire for increased privacy, regardless of the underlying reason, you will be provided access to a single-stall restroom or private area, when available. However, you shall not be required to use such a restroom or private area.

Smoke-Free Workplace

You are role models for the students. As such, you are prohibited from smoking any substance, including e-cigarettes, on School grounds and at School-sponsored events. Smoking is defined as the “act of lighting, smoking or carrying a lighted or smoldering cigar, cigarette or pipe of any kind.” Vaping refers to the use of electronic nicotine delivery systems of electronic smoking devices such as e-cigarettes, e-pipes, e-hookahs, and e-cigars.

Safe Workplace

The School seeks to provide a safe workplace for employees and to provide a comfortable and secure atmosphere for employees, students, and visitors. The School expects you to conduct yourself in a non-threatening, non-abusive manner at all times. No direct, conditional, or veiled threat of harm to any person or property will be considered acceptable behavior. Acts of violence or intimidation of others will not be tolerated. If you commit or threaten to commit a violent act against any person while on the School's premises, while engaged in the School's activities, or while off the School's premises and acting as a

representative of the School, you may be subject to immediate discharge.

Specific examples of conduct that may be considered threats or acts of violence include, but are not limited to, the following:

1. Hitting or shoving an individual.
2. Threatening to harm an individual or an individual's family, friends, associates, or property.
3. Intentional destruction of, or threatening to destroy, School property.
4. Making harassing or threatening phone calls, sending threatening or harassing emails or text messages.
5. Harassing, surveilling, following, or stalking.
6. Unauthorized possession or use of firearms or weapons in the workplace or while engaged in School business.
7. Taking any action to place a person in reasonable fear of imminent harm or offensive contact.

We all share the responsibility to identify and bring a stop to threatening or violent behavior. If you are subjected to or threatened with violence or are aware of another individual who has been subjected to or threatened with violence, you should immediately report this threat or act to the School Leader or their designee. You must assume that any threat is serious. All reports will be carefully investigated, and your confidentiality will be maintained to the fullest extent possible, taking into consideration the need to address the substance of the report.

The School expressly forbids the possession of firearms while on the School's property or while engaged in the School's business. The School has "zero tolerance" for possession of any type of weapon, firearm, explosive, or ammunition; such possession will be cause for disciplinary action, up to and including termination. In enforcing this policy and to ensure the safety and welfare of everyone on the School's property, the School reserves the right, on reasonable suspicion that the School policy is being violated, to request inspections of you and your desks, lockers, and personal effects. Your entry on the School's premises constitutes consent to searches or inspections. If you refuse to allow inspection, you will be subject to the same disciplinary action as being found in possession of firearms.

If you witness or suspect another individual of violating this policy, you should immediately report this information to the School Leader or their designee.

Victims of workplace violence will not be retaliated against in any manner. In addition, you will not be subject to discipline for, based on a reasonable belief, reporting a threat or for cooperating in an investigation.

If you initiate, participate, are involved in retaliation, or obstruct an investigation into conduct prohibited by this policy, you will be subject to disciplinary action, up to and including termination.

If you believe you have been wrongfully retaliated against, immediately report the matter to the School Leader or their designee.

Animals in the Workplace

You may not bring, possess, carry, keep, maintain or exhibit an animal on school premises except for educational or instructional purposes as part of the curriculum or and, educational enrichment program relating to a specific course of study, unless you have a legally recognized disability, as defined under the Americans with Disabilities Act. You must request and receive permission from the School Leader or their designee before bringing an animal to school. The request must state the period that the animal is requested to be on School property and explain how the animal's presence in the School, as part of the curricula or in conjunction with a course of study can enrich educational programs, facilitate the learning experience, and otherwise provide valuable educational benefits for students.

At least three (3) days prior to bringing an animal to the School, you must send written notice to parents/guardians of students as directed by the School Leader or their designee. The notice shall provide the opportunity to disclose known allergies, immune deficiencies, or other objections so that precautions and accommodations can be taken.

If you bring an animal onto School premises, you assume all risks of loss or harm related to the animal.

This policy is not applicable to animals trained as therapy-assisted pets. Animals trained to assist the blind or other legal recognized disabilities are excluded from these guidelines.

Ban on Acceptance of Gifts

You are not permitted to accept gifts of any kind of a value exceeding fifty dollars ($50.00), including but not limited to money, gift certificates, goods, food, entertainment, or services-directly or indirectly from: 1) individuals, schools, or companies serving as vendors or potential vendors for the School; 2) elected officials or their representatives; 3) candidates for public office or their representatives; 4) students or parents; or 5) political party officials or their representatives. Exceptions may be made by the School Leader or their designee, including instances where such gifts are intended for and will be used by the School. The Board of Trustees, or their designee(s), shall have the discretion to determine whether any gift or any precondition, condition or limitation on use included in a proposed gift furthers the interest or benefits of the School and whether it should be accepted or rejected. If you are offered such gifts in excess of fifty dollars ($50.00), even if you refuse, you must communicate this immediately to the School Leader or their designee.

Staff Relationships

The School recognizes that employees may develop close personal relationships in the course of their employment. However, in an effort to prevent favoritism, morale problems, misunderstandings and/or other potential concerns, managerial employees are not permitted to date or engage in similar close personal relationships with subordinate employees. In the event that such a relationship does develop between a manager and a subordinate, then the manager must promptly report the relationship to the School Leader or their designee. One or both of the parties may be required to have their job reassigned, if a position is available, or they may be required to choose which of them will voluntarily resign. Violation of this policy may result in disciplinary action, up to and including termination of employment. Furthermore, co-workers are strongly discouraged from dating or pursuing romantic or similar close personal relationships with each other.

Relationships With Students

You are strictly prohibited from engaging in personal relationships with students which are outside the scope of a professional adult/student relationship, or which may give the appearance of being outside the scope of a professional adult/student relationship. This prohibition applies both on and off School grounds. Accordingly, you should refrain from contacting students via text or email for any personal and/or non-academic purposes.

If you violate this policy, you may be subject to disciplinary action, up to and including immediate termination; you may also be subject to being reported to law enforcement authorities if the conduct is believed to constitute a crime under state law. If disciplinary action is taken against you, a report will be made to law enforcement and/or a child abuse report will be made for violation of this policy. In addition, the parents of the student involved will be notified of the situation and the actions taken by the School.

Children in the Workplace

This policy is established to avoid disruptions in your and your co-workers' job duties, reduce personal and property liability, and help maintain the School's professional learning environment.

You are not permitted to have your children present with you in the workplace prior to the dismissal of the School's students. Your School Leader or their designee may grant an exception for temporary, unforeseen circumstances, but no parent or relative may have a child in the workplace without their manager's permission.

You must contact your manager as soon as possible to obtain permission to have a child accompany you while working. Factors that your manager will consider are how long the child needs to be in the workplace, the work environment in your area, and possible disruption to your and your co-workers' work.

A child you bring into the workplace is your responsibility and must be under your direct supervision at all times. The School accepts no liability for injuries to children who are at the workplace in violation of this policy.

Family Management Policy

Given the potentially sensitive nature of familial management, the School has developed a policy related to employees managing family members of others on staff (e.g., spouses, siblings, parents, domestic partners, etc.). The School is committed to ensuring all employees have the resources and support needed to effectively support our students.

For purposes of this policy, Personal Relationship shall mean (1) a person having a legal residence in or living in the employee's place of residence; or (2) spouse, domestic partner, parent/stepparent, sibling/stepsibling, child/stepchild/anyone who the employee has legal custody over, nephew, niece, uncle, aunt, grandparent, or grandchildren. A parent, child or sibling related by marriage as denoted by the suffix of "in-law," as well as corresponding relatives of the employee's domestic partner are also considered to be in a Personal Relationship.

The following outlines processes and policies to ensure that all employees are afforded the tools required for success in their roles:

Hiring

A School employee who has a Personal Relationship with an applicant for a School position:

1. May not participate in the hiring process involving that applicant;
2. May not take any actions to influence the hiring of that applicant; and
3. Must disclose any such Personal Relationship if appointed to a search committee or if any other way is involved in the hiring decision regarding that applicant.

Management

1. Employees cannot be directly managed by a person in a Personal Relationship.
2. Employees may be in a position where they are coached and supported by a person in a Personal Relationship.

Evaluation Structure

1. Evaluations for all employees must be completed by someone other than a person in a Personal Relationship.
2. All employees, but especially those that fall under the Personal Relationship category, must have a rigorous, objective, formal evaluation once annually. All evaluations must be reviewed by the School Leader and/or the Board of Trustees.

Promotion

1. Only persons not in a Personal Relationship can recommend an employee for promotion; the decision must be ultimately made by the School Leader or Board of Trustees.

2. The School Leader and the Board of Trustees must discuss communication and transparency, while creating a plan to communicate to staff any promotion of employees in the Personal Relationship category.
3. In cases of promotion, the School Leader and the Board of Trustees must perform the evaluation with significant input from the person's manager.

Salary

All salary recommendations for employees in the Personal Relationship category must come from the School Leader, their designee, or the Board of Trustees, who may or may not choose to solicit input from the employee's immediate supervisor.

Confidentiality

At the outset of each year, the School Leader or their designee must discuss areas of school leadership that should remain confidential. These topics could include, but are not limited to:

- Salaries
- Performance of employees
- Personal information about employees

Family Educational Rights and Privacy Act (FERPA)

FERPA affords parents and eligible students (i.e., students at least 18 years of age) certain rights with respect to the student's education records. Questions about this act may be addressed to the School Leader or their designee.

Suspected Child Abuse and Maltreatment

In order for the School's students to receive the full benefits of public education and to engage in all School activities for which they are qualified, they must be free from physical and emotional danger, abuse, maltreatment and neglect from their parent, guardian, or custodian. The School recognizes that because of your sustained contact with school-aged children, you are in an excellent position to identify abused or maltreated children and refer them for treatment and protection.

Pursuant to applicable law, all teachers, supervisors, and administrators are designated as Mandated Reporters and are required to report child abuse, neglect, or maltreatment. In addition, all employees, contractors, interns, and volunteers that have been hired, contracted, or employed are responsible to report abuse, neglect, or maltreatment concerns related to any youth or child.

If you have reasonable cause to know or suspect that a child has been subjected to child abuse, neglect, or maltreatment, you are required to immediately report this to the School Leader or their designee, who will report the case to the New York State Child Abuse and Maltreatment Register, as required by law. In accordance with

the law, if you fail to report an instance of suspected child abuse, neglect, or maltreatment, you may be subject to disciplinary action, up to and including termination. You may also be guilty of a Class A misdemeanor and be held liable for damages caused by the failure to report.

The purpose of mandatory reporting is to identify suspected abused, neglected, and maltreated children as soon as possible, so that such children can be protected from further harm and, where appropriate, can be offered services to assist them and their family.

The law grants immunity to Mandated Reporters from any legal claims which may arise from a good faith act of providing information to authorities. The law, as well as the School, prohibits retaliation against a person as a result of a good faith act of providing information to authorities. Any report made under this policy, including the identity of the employee who made the report, will be kept confidential to the extent permitted by law.

School officials are authorized to take whatever action is necessary to report and protect children while in their custody whenever abuse, maltreatment, or neglect is suspected. If you have cause to suspect that the death of any child is a result of child abuse, neglect, or maltreatment, you must report that fact to the appropriate medical examiner or coroner.

You should not contact the child's family or any other person to determine the cause of the suspected abuse, neglect, or maltreatment. It is not your responsibility to prove that the child has been abused, neglected, or maltreated. The School will cooperate to the extent possible with authorized child protective services workers in investigations of alleged child abuse.

The following definitions apply to this policy:

- **Abuse** – Abuse encompasses the most serious injuries and/or risk of serious injuries to students by their parents or other persons legally responsible for their care. An abused child is one whose parent or other person legally responsible for their care inflicts serious physical injury upon the child, creates a substantial risk of serious physical injury, or commits a sex offense against the child. Abuse also includes situations where a parent or other person legally responsible knowingly allows someone else to inflict such harm on a child.

- **Neglect** – Willful and non-willful failure to provide supervision or adequate food, clothing, shelter, healthcare, or access to an educational entitlement.

- **Maltreatment (includes Neglect)** – Maltreatment means that a youth's physical, mental, or emotional condition has been impaired, or placed in imminent danger of impairment, by the failure of the youth's parent or other personal legally responsible

to exercise a minimum degree of care by:

- Failing to provide sufficient food, clothing, shelter, or education; or
- Failing to provide proper supervision, guardianship, or medical care (refers to all medical issues, including dental, optometric, or surgical care); or
- Inflicting excessive corporal punishment, abandoning the child, or misusing alcohol or other drugs to the extent that the child was placed in imminent danger.

Note: Poverty or other financial inability to provide the above is not maltreatment.

SOCIAL NETWORKING AND ONLINE ACTIVITY POLICY

The School recognizes the value of your using online social media, such as personal blogs, Facebook or Twitter, to share your experiences with friends and families, collaborate with teachers, and participate in discussions about educational challenges and successes. While there are many advantages to social media, you need to be aware of the implications of using these outlets so that you can make informed decisions about how you share your experiences. Improper usage of social media can put our students at risk and undermine the School's collective credibility. The School is providing these guidelines on how to avoid these risks so that you can leverage the power of these technologies, while also keeping the interests of our scholars first.

Nothing in this policy is designed to interfere with, restrain, or prevent employees from communications regarding wages, hours, or other terms and conditions of employment, or to restrain employees in exercising any other right protected by law. All employees have the right to engage in or refrain from such activities.

General Guidance

The School has a deep respect and commitment to the community we serve. As such, when posting online, the School asks you to keep the core values in mind and act in the same professional manner expected of you in your job. Consider how your words might be perceived by people in the community we serve, by your colleagues and by the broader education community. Colleagues, administrators, parents, and others may take offense at information they feel is unflattering, unfair, or, in the worst case, untrue.

Considering these obligations, you should be mindful that any online post should be presumed public, permanent, and beyond your control. Presume that anyone may have access to and use of your online statements for an indefinite amount of time. Once you've created or posted something on the Internet, it can be copied and/or forwarded, and you could be subpoenaed. Assume that in posting material, you will likely have no control over its ultimate use or dissemination.

The School expects and encourages you to provide constructive criticism about the School, which the School believes can lead to better results for our students. However, you can best help strengthen the School by providing honest, direct feedback and suggestions for improvement by directly speaking with our School Leader or their designee, rather than posting such feedback and suggestions publicly.

You should always respect the privacy, opinions, and interests of colleagues and others online. While a rude response may appear witty in the moment, it may be damaging to the School and to you in the long run. Thus, the School advises you to avoid such circumstances. If you realize that you have made a mistake in an online post, apologize and/or correct the mistake.

The School reserves the right to take disciplinary action, up to and including termination of employment, against you if you engage in any online activity that violates the law, defames the School, its employees or scholars, or otherwise violates the School's anti-discrimination or anti-harassment policies.

Cameras, Photographs, and Electronic Recording

You may not use a camera, camera on a cell phone, or camera on any other personal device to take photographs or record video of students, co-workers, or any other aspect of the School unless you are specifically required to do so.

In addition, you may not electronically record by audio, video, or other means, any School conversations or School meetings unless each and every person present has been notified and consents to being electronically recorded. If you wish to record a meeting, you must also obtain consent from anyone arriving late to such a meeting. You may not electronically record telephone conversations unless all persons participating in the telephone conversation have consented to being electronically recorded. These provisions are not intended to limit or restrict electronic recording of publicly posted Board of Trustee meetings, grievance hearings, or any other Board-sanctioned meeting recorded in accordance with Board policy.

If you engage in the above-prohibited activities in violation of this policy, you may be subject to disciplinary action, up to and including termination of employment.

E-Communication With Students

If you have a profile or page on a site such as Facebook, Instagram, Snapchat, Twitter, TikTok or LinkedIn, you should not make that known to students or communicate with students via the Internet or social networking media. If a student attempts to contact you via the Internet or other social networking media, you should inform the School Leader or their designee immediately. Under no circumstances should you accept a "friend" request from a student on social media sites and accounts.

Online Posting Policy

The School expects you to practice high standards of professionalism and personal ethics when using social networking (e.g. Facebook, Instagram, Snapchat, Twitter, TikTok and LinkedIn) or other publicly available (e.g. non-password-protected, web-based photo album, personal blog, etc.) websites. You are prohibited from posting a photograph of a student or using a student's name on any social-networking or other publicly available website (as well as offline) without first obtaining the written permission of the School and a parent or guardian of the student. You are also prohibited from posting or disclosing personally identifiable student information or confidential information via social media sites or other publicly available websites. The School strongly recommends that you not post comments on any social networking or publicly available website about the School, its students, or students' families that might interfere with the orderly and efficient running of the School and/or the privacy of the School and School employees, students, or students' family members. The School reserves the right to fully investigate any report of an inappropriate online posting.

In addition, you must obey the law and the rules of the website or social network site in which you participate.

Computer, Email, And Internet Usage

All School-provided technology resources, including computers, cell phones, fax machines, copiers, email, and internet access are intended solely for school-related purposes and to support the educational mission of the School. The School expects that you will use technology resources in a manner consistent with this purpose.

You shall not use the School's technology resources to transmit, retrieve, reproduce, or store any communications that are defamatory, discriminatory, threatening, harassing, obscene or offensive or otherwise violate the School's policies or procedures.

As a user of the School's technology resources, you should have no expectation of privacy or confidentiality associated with the information stored on or transmitted through these systems. The School reserves the right to monitor or review any information stored on or transmitted through the School's technology resources, including any School networks and servers.

All communications including text and images may be disclosed by the School to law enforcement or other third parties without prior consent of the sender or the receiver to the extent allowed by law. Network administrators may review communications to maintain integrity system-wide and ensure that users are using the system responsibly and in conformity with this Policy.

You may not transmit via the Internet any copyrighted materials belonging to entities other than the School. You are not permitted to copy, transfer, rename, add, or delete information or programs belonging to other users unless given express permission to do so

by the owner. Failure to observe copyright or license agreements may result in disciplinary action from the School and/or legal action by the copyright owner.

Access to the School's Internet service is a privilege, not a right. The School reserves the right to deny, revoke or suspend specific user privileges and/or to take other disciplinary action, up to and including dismissal, for violations of this policy. The School will advise appropriate law enforcement agencies of illegal activities conducted through the School's Internet service. The School also will cooperate fully with local, state, and/or federal officials in any investigation related to any illegal activities conducted through the service.

Using social media while on work time or on equipment provided by the School is prohibited unless it is work-related as authorized by your manager.

Student Use of Social Media

While the primary purpose of this guidance is to inform you of the implications of your own online activities, you may also become aware of inappropriate student usage of social media. It is illegal for students to share any inappropriate pictures of themselves or of another student online. Any incidents brought to your attention must be reported to the School and authorities immediately.

Electronic Monitoring Policy

The School's electronic and communication equipment and computer systems are intended for School related business only. Users should have no legitimate expectation of privacy with regard to their use of the systems.

At any and all times and by any and all lawful means, the School digitally monitors, and may intercept, voicemail, telephone conversations or transmissions, e-mail, internet access or usage, including past voicemail and email messages, of or by an employee through any electronic device or system within the School's electronic and communication equipment and systems, including its computers, email, telephone, electromagnetic, photoelectronic or photo optical systems.

The School's Anti-Discrimination/Anti-Harassment and Equal Employment Opportunity policies fully apply to the use of its electronic and communication equipment or computer systems. Employees may not use any electronic or communication or computer system in a manner that may be construed by others as harassing or offensive based on any characteristic protected by applicable federal, state, or local law.

A violation of this policy may result to disciplinary action, up to and including discharge.

SEPARATION

Phasing-Out and Elimination of Positions

We carefully create positions for the School. From time to time, it may be necessary to phase out or eliminate certain positions previously established within the School.

Resignations

You are encouraged to provide at least thirty (30) days' advance notice of your resignation, so that the School can arrange for alternate staffing. When thirty (30) days' notice is not possible, you should provide notice as soon as practicable.

Should you resign prior to the first day of orientation (e.g., "pre-service") for the upcoming academic year, you are not entitled to be compensated for any portion of the upcoming academic year. To the extent permissible by law, you will be expected to return to the School any unearned payments, income, or other compensation paid to you for the upcoming academic year.

For other vacations throughout the year (e.g., winter or spring breaks), should you resign and fail to return to School at the conclusion of such break, you are not entitled to compensation for such break and, to the extent permissible by law, will be expected to return to the School any payments received for that period.

Exit Interviews

If you separate from the School, you may be asked to participate in an exit survey and/or interview. The exit survey and interview are used to collect feedback about your employment with the School and any other information that you think the School should know. This feedback will help the School maintain successful policies and practices and focus on areas that need improvement.

Return of School Materials

If you are terminated or if you resign, you must return all School keys, identification, security cards and codes, computers, cell phones, parking permits, and School-owned materials and supplies (including intangible "items" such as passwords, codes, or log-in information to software, safes, etc.) in your possession to the School Leader or their designee. No information or copies of information, including but in no way limited to files, memos, computer-stored items, lists, contact information, or other similar information, may be taken by you without the express written permission of the School Leader or their designee.

Continuance of Health Insurance Under COBRA

Under the Consolidated Omnibus Budget Reconciliation Act of 1985 ("COBRA") and New York State law, if you terminate employment with the School, you are entitled to continue participating in the School's group health plan for a prescribed period of time, usually eighteen (18) months. In certain circumstances, such your divorce or death, the length of coverage period may be longer for qualified dependents. To the extent permissible by law, COBRA coverage will not be extended to you if you were terminated for gross misconduct.

Under COBRA, the employee or beneficiary is responsible for the cost of coverage at the School's group rates. The School provides each eligible employee with a written notice describing rights granted under COBRA when the employee becomes eligible for coverage under the School's health insurance plan. The notice contains important information about the employee's rights and obligations.

Please contact the HR Director to learn more about your COBRA rights.

Unemployment Compensation

Contact your local or state unemployment office to determine eligibility for unemployment benefits.

SCHOOL PROPERTY AND COMMUNICATIONS

Confidentiality and Work Product

The School has and will develop, compile, and own certain confidential information which has great value to the School (referred to collectively as "Confidential Information"). The School may disclose Confidential Information to you in the course of your work (or application to work) for the School. Confidential Information includes not only information disclosed by the School, but also information developed or learned by you during the course of your work with the School. Confidential Information is to be broadly defined and includes all proprietary information which has or could have commercial value or other utility due to its confidentiality in the work in which the School is engaged or contemplates engaging or the unauthorized disclosure of which could be detrimental to the interests of the School, whether or not such information is identified as Confidential Information by the School. Confidential Information includes, but is not limited to, all information concerning curricula, student information, grading systems, disciplinary procedures, educational processes, lesson plans, innovations, inventions, specifications, data know-how, formats, marketing plans, strategies, forecasts, unpublished financial statements, budgets, projections, and student, employee, and family identities.

Unless necessary in the course of your work for the School, you should not disclose Confidential Information to anyone.

Media and Public Relations

The School strives to build a solid public reputation; thus, it needs to speak to external constituents with a consistent voice. To ensure the quality and consistency of information disseminated to media sources, all media contacts are to be handled by the School Leader, regardless of who the media representative is, whom they represent, or how innocuous the request. All press releases or other promotional materials are to be approved by the School Leader prior to dissemination. In the event the School Leader is unavailable, such media contacts and materials are to be approved by their designee.

Personnel Inquiries

No one in the School other than the School Leader or their designee is authorized to respond either verbally or in writing to personnel inquiries of any type about any employee of the School.

Care of Equipment

The School believes in providing you with the tools that are needed to succeed. This means that the School will try to equip you with access to a computer, a desk, and/or other materials the School deems necessary for you in your role. All materials and equipment provided to you by the School are intended for school-related use only and are the property of the School.

Except for items clearly intended for you to use off-premises, all the School's equipment, materials, and supplies should never leave the School's premises for your use without the permission of the School Leader or their designee.

It is understood that accidents happen, but you are encouraged to take the best possible care of all the School's property. If equipment or materials are damaged or malfunction, notify the School Leader or their designee immediately so that the School can address the problem quickly. You may be asked to reimburse the School for School equipment that you damage or lose. All items and services purchased through the School remain the property of the School.

You may be asked to sign a document acknowledging the receipt and condition of equipment intended for use off-premises when you first take possession of a piece of equipment and when you return it. The School may request that you return equipment or submit equipment for inspection.

Use of Electronic Resources

The School's Electronic Resources are to be used by you for business purposes. Electronic Resources must be used in a manner that does not violate FERPA. Personal use of the School's Electronic Resources during non-working time, in a manner that does not violate this policy or any other policy, is permitted.

Misuse of Software

Without prior written authorization from the School, you may not do any of the following: (1) copy School, third-party software for use on your home computers; (2) provide copies of software to any independent contractor or other third party; (3) modify, revise, transform, recast, or adapt any software; (4) reverse-engineer, disassemble, or decompile any software; (5) download from the Internet or otherwise install software on your School workstation, desktop or laptop computer, School-provided cell phone, or other School-provided device. All software must be loaded by the School and must be for business purposes only. If you become aware of any misuse of software or violation of copyright law, you should immediately report the incident to your manager.

Communication of Trade Secrets

Sending, transmitting, or otherwise disseminating proprietary data, trade secrets, or other confidential information of the School, its students, its clients or vendors, is strictly prohibited. Unauthorized dissemination of this information may result in disciplinary action, up to and including termination of employment, in addition to substantial civil liability and severe criminal penalties under the

Economic Espionage Act of 1996.

Passwords
You are responsible for safeguarding your passwords for access to any Electronic Resources. Individual passwords should not be printed, stored online, or given to others. You are responsible for all transactions made using your passwords. You are not permitted to access any Electronic Resources with another employee's password or account. The use of passwords to gain access to Electronic Resources or to encode particular files or messages does not imply that you have an expectation of privacy in the material that you create, transmit, or receive on these Electronic Resources. The network provider has access to all material stored on its Electronic Resources regardless of whether that material has been encoded with a particular user's password.

Information Security

Accessing Other Computers & Networks
Your ability to connect to other computer systems through the network, VPN, or otherwise does not imply a right to connect to those systems or to make use of those systems unless specifically authorized by the administrators of those systems.

Security
You may not attempt to circumvent the School's data protection measures or attempt to uncover security loopholes or bugs. You may not gain or attempt to gain unauthorized access to restricted areas or files on the computer system. You should not tamper with any software protections or restrictions placed on computer applications, files, or directories. If you engage in this type of activity, you may be subject to immediate termination.

Portable Storage Devices
Portable storage devices (i.e., flash drives, zip drives, iPads or other storage devices) can be used for School purposes only and under the following conditions: You must comply with all policies, including the Confidentiality & Work Product policy. Documents stored on a portable storage device should be copies of documents that exist in other locations on the School's network. Nothing should exist solely on a portable storage device. Social security numbers, confidential personnel information, health records (or any information that would violate HIPAA), student records, trade secrets, or other Confidential Information relating to the School must never be transported or saved on a portable storage device. Vendors and visitors may not use a flash drive or other portable storage device on any School network computer. If you lose a portable storage device containing School information, please notify your School Leader immediately.

Viruses
Viruses can cause substantial damage to computer systems. To ensure security and avoid the spread of viruses, if you are accessing the Internet through a computer attached to the School's network, you must do so through an approved Internet firewall. You

are also responsible for taking reasonable precautions to ensure that you do not introduce viruses to the network. To that end, all material received on flash drives, downloaded from the Internet, or downloaded from computers or networks that do not belong to the School must be scanned for viruses and other destructive programs before being placed onto any computer system.

Encryption Software

You may not install or use encryption software on any computers provided by the School without first obtaining written permission from the School. You may not use passwords or encryption keys that are unknown to the School. The federal government has imposed restrictions on export of programs or files containing encryption technology (e.g., e-mail programs that permit encryption of messages and electronic commerce software that encodes transactions). Software containing encryption technology is not to be placed on the Internet or transmitted in any way outside of the United States without prior written authorization from the School.

Solicitation

The School has established rules applicable to all employees to govern solicitation and distribution of written material during working time, on School premises and in work areas. You are expected to comply with these rules. For purposes of this policy, “solicitation” includes, but is not limited to, selling items or services, requesting contributions, and soliciting or seeking to obtain membership in or support for any organization. Solicitation performed through verbal, written, or electronic means is covered by this Policy.

1. You shall not solicit or promote support for any cause or organization during your working time or during the working time of the employee(s) at whom the solicitation is directed unless you are promoting a School sponsored program; and
2. You shall not distribute or circulate any written or printed material in work areas at any time during your working time or during the working time of the employee(s) at whom the distribution is directed, unless you are distributing or circulating material that promotes a School sponsored program.

As used in this policy, "working time" includes all time for which you are paid and/or are scheduled to be performing services for the School. This excludes meals or other breaks, rest periods or other times during a shift when you are not engaged in performing services for the School.

In addition, the School's electronic resources (including computer systems, software, e-mail, phone systems, voicemail, and cell phones) shall not be used for personal gain or advancement of individual views. Utilization of e-mail or other School-provided electronic resources for purposes of non-business solicitation or for personal gain or the promotion of events and causes is likewise prohibited.

This policy is not intended to restrict the statutory rights of employees, including the right to discuss terms and conditions of employment.

Violations of this policy should be reported to supervisors.

Copyrights

Copyrights, payments and/or royalties that occur as a result of any of your projects for the School will remain the property of the School. The Board of Trustees may assign copyrights, royalties, or other payments to the author, authors, or project participants.

POLICY PROHIBITING HARASSMENT, DISCRIMINATION & RETALIATION

Equal Employment Opportunity

The School is strongly committed to providing equal employment opportunities for all employees and all applicants for employment. The School does not discriminate against any person on the basis of that person's race, color, religion, creed, sex, sexual orientation/affectional preference, gender (including gender nonconformity, status as a transgender or transsexual individual, and gender identity or expression), alienage or citizenship status, sexual and reproductive health decisions, ethnicity, national origin, ancestry, age, physical or mental disability, predisposing genetic characteristics, marital status, familial status, partnership status, caregiver status, pregnancy status (including childbirth and related medical conditions), domestic violence victim status, uniformed service, military and veteran status, unemployment status, or any other characteristic protected by law, rule or regulation (collectively, "Protected Characteristic"). All employment-related decisions are conducted on a non-discriminatory basis and in full compliance with federal, state, and local laws prohibiting discrimination in employment. This policy applies to all aspects of employment, including but not limited to recruiting, hiring, compensation, training and development, benefits, promotion, demotion, discipline and termination. Violations of this policy are strictly prohibited, and you are expected to comply with this policy.

Prohibition Against Harassment, Discrimination & Retaliation

The School strictly prohibits and does not tolerate discrimination against employees, applicants, student teachers, or any other covered persons because of any Protected Characteristic.

Sexual Harassment and Protected Characteristics Harassment

The School is committed to maintaining an environment that is built on mutual respect and is free from discrimination and harassment. In keeping with this goal, the School will not tolerate sexual harassment or harassment of any kind of its employees by anyone, including, but not limited to any manager, co-worker, volunteer, vendor, visitor, parent, or student. Likewise, the School strictly prohibits any employee from engaging in sexual harassment or harassment of any kind against an applicant for employment, student teacher, independent contractor, subcontractor, vendor, consultant, student, parent, or any other individual conducting business with or engaging with the School (collectively referred to as "Third Parties"). This policy applies regardless of an individual's immigration status. Additionally, this policy applies not only while an individual is on School premises, but also in any setting related to the individual's employment and/or engagement with the School (including events and/or travel outside the office or via communications on personal devices).

To achieve our goal of providing an environment free from sexual and Protected Characteristics harassment, we have included in this policy definitions and examples of conduct that will not be tolerated and have provided a procedure by which individuals who believe they have encountered harassment can formally complain.

Sexual Harassment

The School specifically prohibits workplace sexual harassment, which it considers a form of employee misconduct. Workplace or work-related sexual harassment constitutes discrimination and is illegal under federal, state, and local laws and will not be tolerated by the School. The prohibition against sexual harassment applies equally to male and female employees and includes harassment where the harasser and the victim are the same sex or the opposite sex such as men toward men, women toward women, men toward women, and women toward men.

What is Sexual Harassment?

Sexual harassment includes harassment on the basis of sexual orientation, self-identified or perceived sex, gender expression, gender identity and transgender status. Sexual harassment is not limited to sexual contact, touching, or expression of a sexually suggestive nature. Sexual harassment includes all forms of gender discrimination including gender role stereotyping and treating employees differently because of their gender.

Sexual harassment is unlawful when it subjects an individual to inferior terms, conditions, or privileges of employment. Harassment does not need to be severe or pervasive to be illegal. It can be any harassing behavior that rises above petty slights or trivial inconveniences. Every instance of harassment is unique to those experiencing it, and there is no single boundary between petty slights and harassing behavior. However, the NY Human Rights Law specifies that whether harassing conduct is considered petty or trivial is to be viewed from the standpoint of a reasonable victim of discrimination with the same protected characteristics. The intent of the behavior, for example, making a joke, does not neutralize a harassment claim. Not intending to harass is not a defense. The impact of the behavior on a person is what counts.

For the purposes of this policy, sexual harassment is defined as unwelcome sexual advances, requests for sexual favors and other verbal or physical conduct of a sexual nature when, for example:

1. Employment depends implicitly or explicitly on accepting such unwelcome behavior; or
2. Decisions regarding on an individual's employment are based on an individual's acceptance to or rejection of such behavior (e.g., promotion decisions, salary decisions, project assignments, etc.).
3. Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an

intimidating, hostile or offensive environment, even if the complaining individual is not the intended target of the sexual harassment.

There are two main types of sexual harassment:

- Behaviors that contribute to a **hostile work environment** include, but are not limited to words, signs, jokes, pranks, intimidation, or physical violence which are of a sexual nature, or which are directed at an individual because of that individual's sex, gender identity, or gender expression. Sexual harassment also consists of any unwanted verbal or physical advances, sexually explicit derogatory, or discriminatory statements which an employee finds offensive or objectionable, causes an employee discomfort or humiliation, or interferes with the employee's job performance.

- Sexual harassment also occurs when a person in authority tries to trade job benefits for sexual favors. This can include hiring, promotion, continued employment or any other terms, conditions or privileges of employment. This is called **quid pro quo** harassment.

Any employee or covered individual who feels harassed is encouraged to report the behavior so that any violation of this policy can be corrected promptly. Any harassing conduct, even a single incident, can be discrimination and is covered by the policy.

Examples of Sexual Harassment

Although it is not possible to list all examples of conduct that constitute sexual harassment, the following are some examples of conduct that, if unwelcome, may constitute sexual harassment depending upon the totality of the circumstances:

1. Unwelcome sexual advances-whether they involve physical touching or not;
2. Requests for sexual favors in exchange for actual or promised job benefits, such as a favorable review, salary increase, promotion, etc.;
3. Touching in a way that may make an individual feel uncomfortable, such as kissing, hugging, patting, pinching or intentional brushing against another's body;
4. Making obscene gestures;
5. Displaying sexually suggestive objects, pictures, posters, cartoons, screensavers, calendars, etc.;
6. Sending email or voicemail messages containing sexual content or references;
7. Use of sexual epithets, jokes, vulgar or offensive conversations, teasing, or gossip regarding one's own (or another's) sex life, deficiencies, or prowess;
8. Commenting about a person's physical appearance in a suggestive manner;
9. Inquiries into one's sexual experiences or discussion of one's

sexual activities;
10. Sex stereotyping, i.e., actions indicating that a person's conduct or personality traits are inappropriate because they may not conform to others' ideas or perceptions about how individuals of a particular sex should act or look;
11. Other conduct directed toward a person because of their gender or sexual orientation;
12. Other verbal or physical conduct of a sexual nature.

Who Can be a Target of Sexual Harassment?

Sexual harassment can occur between any individuals, regardless of their sex or gender. Harassment does not have to be between members of the opposite sex or gender. New York Law protects employees and all covered individuals described earlier in the policy. Harassers can be anyone in the workplace. A supervisor, a supervisee, or a coworker can all be harassers. Anyone else in the workplace can also be harassers including an independent contractor, contract worker, vendor, or visitor.

Sexual harassment does not happen in a vacuum and discrimination experienced by an employee can be impacted by biases and identities beyond an individual's gender. For example:

- Placing different demands or expectations on black women employees than white women employees can be both racial and gender discrimination;
- An individual's immigration status may lead to perceptions of vulnerability and increased concerns around illegal retaliation for reporting sexual harassment; or
- Past experiences as a survivor of domestic or sexual violence may lead an individual to feel re-traumatized by someone's behaviors in the workplace.

Individuals bring personal history with them to the workplace that might impact how they interact with certain behavior. It is especially important for all employees to be aware of how words or actions might impact someone with a different experience than their own in the interest of creating a safe and equitable workplace.

Where Can Sexual Harassment Occur?

Unlawful sexual harassment is not limited to the physical workplace itself. It can occur while employees are traveling for business or at employer or industry sponsored events or parties. Calls, texts, emails, and social media usage by employees or covered individuals can constitute unlawful workplace harassment, even if they occur away from the workplace premises, on personal devices, or during non-work hours.

Sexual harassment can occur when employees are working remotely from home as well. Any behaviors outlined above that leave an employee feeling uncomfortable, humiliated, or unable to

meet their job requirements constitute harassment even if the employee or covered individual is at home when the harassment occurs. Harassment can happen on virtual meeting platforms, in messaging apps, and after working hours between personal cell phones.

Protected Characteristics Harassment

Harassment on the basis of any Protected Characteristics is also strictly prohibited. Under this policy, harassment is unwelcome verbal or physical conduct that denigrates or shows hostility or aversion toward an individual because of their Protected.

Characteristics, and that:

1. Has the purpose or effect of creating an intimidating, hostile or offensive environment;

2. Has the purpose or effect of unreasonably interfering with an individual's performance; or

3. Otherwise adversely affects an individual's economic opportunities.

Although it is not possible to list all examples of conduct that constitute protected class harassment, the following are some examples of conduct which, if unwelcome, may constitute harassment depending upon the totality of the circumstances:

1. Use of derogatory words, phrases, epithets, jokes, slurs or negative stereotyping;
2. Committing threatening, intimidating or hostile acts towards an individual or group based on a protected class trait;
3. Sending e-mail or voicemail messages containing derogatory statements regarding a particular ethnic group, race, religion or other legally protected status;
4. Demonstrations of a racial or ethnic nature such as use of gestures, pictures or drawings which would offend a particular protected individual or group;
5. Comments about an individual's skin color or other racial/ethnic characteristics;
6. Making disparaging remarks about an individual's gender that are not sexual in nature;
7. Negative comments about an individual's religious beliefs (or lack of religious beliefs);
8. Expressing negative stereotypes regarding an individual's birthplace or ancestry;
9. Negative comments regarding an individual's age; or
10. Derogatory or intimidating references to an individual's mental or physical impairment.

While this policy sets forth our goals of promoting a workplace that is free of unlawful harassment, it does not limit our authority to discipline or take remedial action for workplace conduct which we deem unacceptable, regardless of whether that conduct satisfies the definition of unlawful harassment.

Retaliation is Prohibited

Fear of retaliation could discourage an individual from coming forward to make or support a harassment or discrimination claim. For this reason (among others), retaliation is prohibited by federal, state, and local law. New York State law protects any individual who has engaged in "protected activity" (made a complaint of harassment, either internally or with any anti-discrimination agency; participated in an investigation of a harassment complaint; testified or assisted in a proceeding involving harassment under applicable law; opposed unlawful harassment by making a verbal or informal complaint to management, or by simply informing a manager of harassment; reported that another employee has been harassed; or encouraged a fellow employee to report harassment). Even if the alleged harassment ultimately is not found to rise to the level of a violation of law, the complainant is protected from retaliation if they had a good-faith belief that the practices were unlawful. However, this retaliation provision is not intended to protect persons making intentionally false complaints of harassment or discrimination.

It is a serious violation of this policy to retaliate against any employee or third party for reporting discrimination or harassment or for participating in an investigation of a claim of discrimination or harassment. Violators will be subject to disciplinary action, up to and including termination of employment.

Complaint Procedure

The School requires the reporting of all incidents of discrimination, harassment, or retaliation, regardless of the offender's identity or position. Individuals (including any Third Parties) who believe that they have experienced or witnessed conduct that is contrary to the School's policy must report such issues to their School Leader or their designee. If the School Leader or their designee is involved in the reported conduct, or for some reason the individual feels uncomfortable making a report to the School Leader or their designee, the individual should make a report directly to the School's Board of Trustees. Complaints may be made using the Harassment Complaint Form enclosed with this policy. Complaints may also be made verbally or in writing (including via email). The School will protect the confidentiality of the complainant to the extent possible.

Gossip, hearsay, rumors and similar sources are difficult, if not impossible, to investigate. The more specific and detailed a complaint is, the better able the School is to investigate it and take corrective action.

Early reporting and intervention have proven to be the most effective methods of resolving actual or perceived incidents of harassment. The School requires the prompt reporting of complaints or concerns so that rapid and constructive action can be taken. The School will make every effort to stop alleged

harassment but can do so only with your cooperation.

The availability of this complaint procedure does not preclude individuals who believe they are being subjected to harassing conduct from promptly advising the offender that their behavior is unwelcome and requesting that it stop. The School encourages but does not require individuals who believe they are being harassed to promptly notify the offender that their behavior is unwelcome.

Supervisory Responsibility

Supervisors and managers have a responsibility to prevent sexual harassment and discrimination. All supervisors and managers who receive a complaint or information about suspected sexual harassment, observe what may be sexually harassing or discriminatory behavior, or for any reason suspect that sexual harassment or discrimination is occurring, are required to report such suspected sexual harassment to the School Leader or their designee. Managers and supervisors should not be passive and wait for an employee to make a claim of harassment. If they observe such behavior, they must act.

Supervisors and managers can be disciplined if they engage in sexually harassing or discriminatory behavior themselves. Supervisors and managers can also be disciplined for failing to report suspected sexual harassment or allowing sexual harassment to continue after they know about it.

Supervisors and managers will also be subject to discipline for engaging in any retaliation.

While supervisors and managers have a responsibility to report harassment and discrimination, supervisors and managers must be mindful of the impact that harassment and a subsequent investigation has on victims. Being identified as a possible victim of harassment and questioned about harassment and discrimination can be intimidating, uncomfortable and re-traumatizing for individuals. Supervisors and managers must accommodate the needs of individuals who have experienced harassment to ensure the workplace is safe, supportive, and free from retaliation for them during and after any investigation.

Any employee witnessing harassment as a bystander is encouraged to report it. A supervisor or manager that is a bystander to harassment is required to report it. There are five (5) standard methods of bystander intervention that can be used when anyone witnesses harassment or discrimination and wants to help.

1. A bystander can interrupt the harassment by engaging with the individual being harassed and distracting them from the harassing behavior;
2. A bystander who feels unsafe interrupting on their own can ask a third party to help intervene in the harassment;
3. A bystander can record or take notes on the harassment incident to benefit a future investigation;

4. A bystander might check in with the person who has been harassed after the incident, see how they are feeling and let them know the behavior was not ok; and
5. If a bystander feels safe, they can confront the harassers and name the behavior as inappropriate. When confronting harassment, physically assaulting an individual is never an appropriate response.

Though not exhaustive, and dependent on the circumstances, the guidelines above can serve as a brief guide of how to react when witnessing harassment in the workplace. Any employee witnessing harassment as a bystander is encouraged to report it. A supervisor or manager that is a bystander to harassment is required to report it.

Investigation

Any reported allegations of discrimination, harassment or retaliation will be investigated promptly, thoroughly, and impartially (whether in verbal or written form). The investigation may involve a review of the allegations, as well as the collection of relevant records and the implementation of interim measures, as necessary. It may also include interviews with the parties involved in the complaint, coworkers, former employees, and other witnesses who may have knowledge of the situation.

You are required to cooperate in any investigation conducted by the School concerning complaints or allegations related to this policy. Refusal to cooperate may result in disciplinary action.

Confidentiality will be maintained throughout the investigatory process to the extent possible and consistent with an adequate investigation and appropriate corrective action.

When the School has completed its investigation, to the extent appropriate, it will inform the person(s) filing the complaint and the person(s) alleged to have committed the conduct of the results of the investigation.

While the process may vary from case to case, investigations will be done in accordance with the following steps. Upon receipt of a complaint, the HR Director, may take the following actions to investigate the complaint, including but not necessarily limited to:

1. Conducting a prompt review of the allegations, assess the appropriate scope of the investigation, and take any interim actions (for example, instructing the individual(s) about whom the complaint was made to refrain from communications with the individual(s) who reported the harassment), as appropriate. If complaint is verbal, request that the individual completes the complaint form in writing. If the person reporting prefers not to fill out the form, [person or office designated] will prepare a complaint form or equivalent documentation based on the verbal reporting;

2. Taking steps to obtain, review, and preserve documents sufficient to assess the allegations, including documents, emails or phone records that may be relevant to the investigation. The HR Director will consider and implement appropriate document request, review, and preservation measures, including for electronic communications;

3. Seeking to interview all parties involved, including any relevant witnesses;

4. Creating a written documentation of the investigation (such as a letter, memo or email), which may contain the following:
   a. A list of all documents reviewed, along with a detailed summary of relevant documents;
   b. A list of names of those interviewed, along with a detailed summary of their statements;
   c. A timeline of events;
   d. A summary of any prior relevant incidents disclosed in the investigation, reported or unreported; and
   e. The basis for the decision and final resolution of the complaint, together with any corrective action(s).

5. Keeping the written documentation and associated documents in a secure and confidential location;

6. Promptly notifying the individual(s) who reported the harassment and the individual(s) about whom the complaint was made that the investigation has been completed and implement any corrective actions identified in the written document; and

7. Informing the individual(s) who reported of the right to file a complaint or charge externally as outlined in the next section.

Corrective Action

Any conduct that violates this policy - including engaging in harassment or discrimination and, with respect to managers, failing to report and/or allowing any such conduct to continue - will subject the individual engaging in such misconduct to corrective action. Corrective action may include, for example, mandatory training, referral to counseling, monitoring of the offender and/or disciplinary action such as a warning, reprimand, withholding of a promotion or pay increase, reduction of wages, demotion, reassignment, temporary suspension without pay, or termination of employment, as the School believes appropriate under the circumstances. Sexual and/or other unlawful harassment is considered a form of employee misconduct. Sanctions will be enforced against individuals engaging in sexual and/or other unlawful harassment, as well as any supervisory and managerial personnel who knowingly allow such behavior to continue.

Sexual harassment and other unlawful harassment are prohibited not only by the School but also by federal, state and, where

applicable, local law. Sexual harassment is unlawful under New York law when it subjects an individual to inferior terms, conditions, or privileges of employment. Harassment need not be severe or pervasive to be unlawful under New York law and can be any harassing conduct that consists of more than petty slights or trivial inconveniences.

Legal Protections

Aside from the internal process at the School (as set forth above), you may also choose to pursue legal remedies under the following laws, with the governmental entities described below.

New York State Human Rights Law (the "NYSHRL"): The NYSHRL applies to all employers in New York State with regard to sexual and other unlawful harassment and protects employees, paid or unpaid interns and third parties, regardless of immigration status. A complaint alleging violation of the NYSHRL may be filed either with the Division of Human Rights ("DHR") or in New York State Supreme Court. Complaints with DHR may be filed any time within three (3) years of the alleged sexual harassment. If an individual did not file at DHR, they can sue directly in state court under the NYSHRL within three (3) years of the alleged harassment.

DHR will investigate your complaint. If it is ultimately found that harassment has occurred, remedies may include monetary damages, attorneys' fees, civil fines or ordering the employer to take action to stop the harassment.

DHR's main office contact information is: NYS Division of Human Rights, One Fordham Plaza, Fourth Floor, Bronx, New York 10458, (718) 741-8400. For more information, visit www.dhr.ny.gov.

Civil Rights Act of 1964: The Equal Employment Opportunity Commission (the "EEOC") enforces federal anti-discrimination laws, including Title VII of the Civil Rights Act of 1964. An individual can file a complaint with the EEOC anytime within 300 days from the harassment. A complaint must be filed with the EEOC before filing in federal court. Federal courts may award remedies if discrimination is found to have occurred.

Contact the EEOC by calling 1-800-669-4000 (TTY: 1-800-669-6820), visiting their website at www.eeoc.gov or via email at info@eeoc.gov. If an individual has filed a complaint with DHR, DHR will cross-file the complaint with the EEOC to preserve the right to proceed in federal court.

New York City Human Rights Law: Employees who work in New York City may file complaints of sexual harassment with the New York City Commission on Human Rights. Contact their main office at Law Enforcement Bureau of the NYC Commission on Human Rights, 40 Rector Street, 10th Floor, New York, New York; call 311 or (212) 306-7450; or visit www.nyc.gov/html/cchr/html/home/home.shtml.

Local Law Enforcement: If the harassment involves unwanted physical touching, coerced physical confinement or coerced sex acts, the conduct may constitute a crime. Contact the local police department.

ACKNOWLEDGEMENT OF RECEIPT OF EMPLOYEE HANDBOOK AND E-SIGNATURE ACKNOWLEDGEMENT AND AUTHORIZATION

I have received a copy of the School's Employee Handbook, (the "Handbook").

I acknowledge my obligation to read and understand its contents.

I understand that it is my responsibility to acquaint myself with the contents of this Handbook, that this Handbook is not a contract of employment for any purpose or for any specified duration and that my employment with the School is "at-will," meaning that either the School or I may terminate my employment at any time, with or without notice or cause, unless I have a written contract signed by the School Leader or their designee. I further understand that no other communication from the School shall constitute a contract of employment for any specified duration or alter the "at-will" nature of employment. I hereby agree to abide by the rules, regulations, and policies of the School.

I understand that the information contained in the Handbook represents guidelines only and that the School may change, rescind, or add to any policies, benefits or practices described in this Handbook at any time at its sole and absolute discretion with or without prior notice. The School reserves the right to change, delete, suspend, or discontinue any policy, benefit or provision in the Handbook at any time and for any reason, without prior notice, except as otherwise required by applicable law. Any such action shall apply to existing as well as future employees. If at any time the School fails to enforce any policy set forth in the Handbook, such failure shall not affect the School's ability to enforce that policy at a later date. If any provision of the Handbook is inconsistent with applicable law, such provision shall be deemed modification to the minimum extent possible to bring it into compliance with such applicable law.

This Handbook supersedes any previous employee manuals, handbooks, and School policies, whether written or oral, concerning the topics covered in the Handbook, except in the event of a conflict between the information contained in this Handbook and the official plan documents, the official plan documents shall govern.

I agree to comply with all School policies and procedures contained within this Handbook.

Furthermore, I specifically acknowledge that I have received and thoroughly read the School's Policy Prohibiting Harassment, Discrimination and Retaliation, Electronic Monitoring Policy, and At-Will Employment Policy contained in this Handbook. I agree to abide by the policies requirements.

I also acknowledge that if there is any provision of these policies, or any other School policy, that I do not understand, I will seek clarification from the School Leader or their designee.

I acknowledge that I have reviewed the E-Signature Policy in the Employee Handbook and recognize that during the course of my employment, I may be asked to sign certain employment-related agreements and documents by Electronic Signature. "Electronic Signature" includes, but is not limited to, the use of a keypad, mouse or other device to select an item, button, icon or similar act/action.

By clicking below, I consent to and agree that my signing of a document or agreement via Electronic Signature constitutes my signature and has the same effect as if I actually signed in writing. Furthermore, I hereby waive any right to claim that the Electronic Signature does not constitute my valid and/or binding signature. To the extent I have signed any agreement or document via Electronic Signature prior to executing this E-SIGNATURE ACKNOWLEDGMENT AND AUTHORIZATION, I hereby confirm that such Electronic Signature is governed by the E-Signature Policy in the Employee Handbook and constitutes my valid and binding signature and agreement to the terms of such document or agreement.

By signing below, I further understand and agree that my Electronic Signature in conjunction with this ACKNOWLEDGEMENT OF RECEIPT OF EMPLOYEE HANDBOOK and E-SIGNATURE ACKNOWLEDGEMENT AND AUTHORIZATION is legally binding and such transaction will be considered authorized by me.

_____ _____

Employee Name Employee Signature

Date: _____

Email: _____

Response 13 - Partner Organization(s)

a. Partner Information

Describe any partner organization(s) that will have a significant relationship with the proposed school. Explain the due diligence process used to select the partner(s) and its role in the development of this proposal. Include the following information in relation to the partner organization:

- *The name of the partner organization(s);*
- *The name, address, phone number, and e-mail of a contact person(s);*
- *A description of the nature and purpose of the relationship;*
- *Names of proposed school board members affiliated with the organization(s); and,*
- *Evidence of the organization's ability to do business in New York.*

NOTE: Applicants submitting a proposal in conjunction with a CMO do not need to include information about the CMO in this response, as such applicants must submit a separate Business Plan in conjunction with the proposal.

Not all non-CMO partner organizations are required to submit a Business Plan with the school proposal. Please refer to the Business Plan Requirements section in the Introduction as well as Appendix C herein for further information. The Institute encourages applicants to contact our office well in advance of the application submission deadline to ensure a full understanding of the proposed legal structure and operational aspects.

Partner Organizations				
Name	Contact Info	Nature of Relationship	Board Members Affiliated with Organization	Evidence of Doing Business in New York
Lincoln Center	165 W 65th St, New York, NY 10023; 212-501-3247; education@lincolncenter.org	Providing Support to our Arts Classes	None	Currently partnering with SBCSICA
MOMA	Department of Education, MoMA 11 West 53 Street New York, NY, 10019 teacherprograms@moma.org; (212) 708-9882	Field Trip and Educational Programing for Visual Art Classes	None	Institution that operates a museum and educational programing in midtown. SBCSICA's High School Art teacher has ties to the organization

El Barrio Artspace	215 E 99th St, New York, NY 10029; 212) 360-0400; [redacted]	Opportunities for students to collaborate with resident artists, community members, and other cultural partners bringing artistic visions to life including producing theatrical performances and curating exhibits	Rolinda Ramos	Longstanding ties to the community
La Casa Herencia Cultural Puertorriqueña	215 East 99 Street, Suite 18.2 New York, NY 10029 (646) 360 – 4126	Provides workshops, music classes, cultural programs and activities to the Harlem community	Ululy Martinez	Long standing ties to the community
Metropolitan Hospital	1901 1st Ave., New York, NY 10029; (212) 423-6262	Provides health care services to our families	None	Longstanding heath care provider
La Marqueta	1590 Park Ave, New York, NY 10029; (212) 534-4900	Wide variety of programs, including health and welfare workshops, dance lessons, and art lessons	Ululy Martinez	Long standing ties to the community
Apollo Theater	253 W 125th St, New York, NY 10027 *(212) 531-5300*	Specializes in the performing arts. Opportunities for young adults in the performing arts through workshops and residences in music, dance, and theater. Has an educational department that	None	Performing arts organization that works with students in music, dance, and theater

		supports professional development.		
Alvin Ailey American Dance Theater	Stacey Spencer-Willoughby Assistant, Arts In Education & Community Programs Phone:[redacted]	Support to the school's dance program and extracurricular dance opportunities for students	None	Dance organization who presents performances and works with students and schools across New York City
East Harlem Council for Human Services (Boriken Neighborhood Health Center)	2265 3rd Ave &, E 123rd St, New York, NY 10035; (212) 289-6650	Highest quality of fully bilingual health and human services to the East Harlem community	None	Longstanding heath care provider

Response 13b - Partner Commitment

For each new proposed partnership, provide a letter of intent or commitment from a bona fide representative of the partner organization(s) indicating the terms and extent of the organization's involvement with the proposed school.

If the school would provide compensation to the partner(s) for any goods or services (e.g., a lease or fee), provide a copy of the term sheet or draft contract and include an explanation about how such services will be provided to the school at or below fair market value.

At the time of submission, El Barrio Charter School for International Cultures and the Arts has not received letters of intent or commitment announcements form the organizations with whom we intend to partner. We will continue to request these documents and update the Institute when such commitments are formalized.

Response 14 - Governance

a. Board Members

Provide a brief narrative describing the methods used to recruit and select board members. The response should describe the process applicants used and will use to recruit well qualified proposed board members who bring relevant experience that will support effective governance and should also describe steps that were taken and will be taken to recruit board members who are representative of the interests of the students and families the school proposes to serve. Use the Proposed Board Members table (see below) to identify a minimum of five proposed board members. In circumstances where one or two persons affiliated with a CMO will serve on the education corporation board, a total of at least six or seven trustees must be identified when the proposal is submitted. Refer to the Guidance Handbook for more details.

- *Under the heading "Position on the Board," please note any leadership and/or affiliations that proposed board members would hold. For example: "Board Chair," "Treasurer," "CMO Representative," "Parent Representative," etc.*
- *Under the heading "Committee Affiliations (if any)," please note any committees on which a proposed trustee would serve (e.g., "Academic Committee," "Finance Committee," etc.).*
- *Include any currently vacant seats that the board would fill at a later date and specify the date. For example, if the board intends to add the head of the school's parent teacher organization as an ex-officio member after PTO elections in December of the first year, that member should appear in the table below as: Name – TBD; Position on the Board – PTO Representative; Committee Affiliations – TBD; Area of Expertise and/or Additional Role at School – Parent; and, indicate whether the role would be "Voting" or "Non-Voting and/or "Ex-Officio."*

NOTE: Paid employees of the school, including administrators and teachers generally may not serve as voting members of the board, except in limited circumstances.

The board's role is to carry out the mission and vision of the school and exercising "final authority for policies and operational decisions of the school" [Educational Law §2854 (1)(f)]. The board of trustee responsibilities and obligations include, but are not limited to, the following: (i) developing and approving school policies, such as, curriculum design, budget policies, board of trustee's code of ethics, and personnel policies; (ii) monitoring the effectiveness of the educational program and educational outcomes; (iii) approving the annual school operating budget and monitoring financial outcomes; (iv) approving the hiring/firing of the school principal and business manager; (v) receiving and reviewing reports on academic, operational, and financial performance; (vi) maintaining open communication with parents, the community, and the general public; (vii) maintaining procedures to receive complaints, concerns, and praises from parents and the general public; (viii) adhering to the Open Meetings Law [Education Law §2854(I)(e)] [Article 7 of the Public Officers Law §100 et seq.]; and (ix) fundraising for the school.

Trustee Name	Position on the Board	Committee Affiliations	Expertise and/or role at the school	Voting	Ex-Officio
Ululy Rafael Martinez	Chair	Executive	Legal, compliance, non-profit management	Yes	
Deborah Vila-Tricomi	Secretary	Executive, Education	Education		
Anivelca Cordova	Treasurer	Executive, Finance	Finance	Yes	
Dolores Esposito	Member	Education	Education	Yes	

Rolinda Ramos	Member	Development	Arts, Community Relations	Yes	
Angie Gonzalez	Member	Human Resources	Non-profit management, Human Resources	Yes	
David Ramos	Member	Finance	Finance	Yes	
Eric Contreras	Member	Education	Education	Yes	
Miguel Balbuena	Member	Education	Education	Yes	
Carlos Velazquez	Member	Human Resources, Development	Operations, Human Resources, Development	Yes	
Jairo Guzman	Member	Development	Development, Community Relations	Yes	
PTO President	Member			Yes	

The board of trustees has the capacity to continue operating a successful charter school. The board consists of seasoned educators, financial professionals, a lawyer, and community relations experts and will continue to build this type of capacity to ensure the future success of the school. We will continue to actively recruit knowledgeable and committed individuals to serve on our board. *We are especially determined to recruit board members who have substantial business and finance expertise.* All new trustees will receive training and orientation on how to be an effective member, including in-depth knowledge of the school's mission and goals. In an effort to keep ideas fresh and the process engaging, members will have term limits as per the bylaws.

In general, board members should be individuals of high moral character, demonstrate an interest in the welfare of children and be committed to improving education in New York City. All board members must be willing to dedicate the necessary time and energy to ensure the effective and smooth oversight of the school. Our ideal candidates to become board members will have either a personal or professional connection to Spanish Harlem and/or the Arts.

b. Education Corporation Board Roles and Responsibilities

Describe the roles and responsibilities of the education corporation's board of trustees including:

- *Selecting school leader(s) (and partner or management organizations, if any);*
- *Monitoring school performance including fiscal performance, specifically detailing what that monitoring will entail and what sources of data it will use to assess that the school is meetings its mission, accountability, fiscal, and operations goals; and,*
- *Evaluating school leaders (and partner or management organizations including CMOs, if any) and holding them accountable for the achievement of the school's mission and goals*.

As the ultimate governing authority of the school, the board of trustees' exercises, "final authority for polices and operational decisions of the school," [Educational Law §2854 (1)(f)}]. Primary oversight responsibilities include:

- Developing and approving school policies, such as curriculum design, budget policies, board of trustee's code of ethics, and personnel policies.
- Monitoring the effectiveness of the educational program and educational outcomes.
- Approving the school operating budget and monitoring financial outcomes.
- Approving the hiring/firing of the school principal.
- Receiving and reviewing reports on academic, operational and financial performance.

- Maintaining open communication with parents, the community, and the general public.
- Maintaining procedures to receive complaints, concerns and praises from parents and the general public.
- Adhering to the Open Meetings Law [Education Law §2854(I)(e)] [Article 7 of the Public Officers Law §100 et seq.];
- Fundraising for the school.

To this end, the board provides effective and on-going academic and operational oversight through the leadership role of the board chair, executive committee, and sub-committees, all of which regularly meet with the principal and Executive Director to discuss issues that may arise. As per the bylaws, the board established the following committees: 1) Academic Committee, 2) Finance Committee, and 3) Personnel Committee. The board may authorize members to serve on a subcommittee or to act as an official board representative on matters of school business or policy. However, no opinion, decision or commitment can be made by a board representative or subcommittee without the board's authorization. In addition, the board may create additional ad hoc committees to address specific processes or issues.

The Academic Committee

The academic committee focuses on program planning, curriculum, professional development and fulfillment of the school's Accountability Plan. The academic committee in consultation with the principal and Executive Director will continue to:

- Review instructional programs and student achievement.
- Monitor progress in achieving the instructional program's implementation and student outcomes; and
- Participate in the development of the school's Consolidated Application and related forms for planning and implementing the No Child Left Behind Every Student Succeeds Act in assisting all children to achieve at their highest level.

In practice,

- Meet periodically with the principal and/or Executive Director to discuss the academic program and its full implementation.
- Conduct regular walk-throughs of the school.
- Provide a report at each board meeting; and
- Make recommendations to the board on the principal's performance.

The Personnel Committee

The personnel committee focuses on the human resource needs of the school. The personnel committee in consultation with the principal and Executive Director will continue to:

- Oversee the employee grievance procedures.
- Review the status of certified teachers and teacher assistants; and
- Review the professional development plan and monitor the principal and management's progress in achieving goals.

In practice,

- Meet periodically with the principal and/or Executive Director to discuss certification status of staff and any problems identified.

The Finance Committee

The finance committee is responsible for coordinating the board's financial oversight responsibilities. They meet regularly (e.g. monthly or quarterly) with the Executive Director and school's Director of Operations to review the financial status of the school. In particular, the committee will review reports on revenue collection and expense line items. Discussions revolve around analyzing budget to actual, proposed budget amendments and its programmatic impact (if any), and corrective actions. The budget and finance committee will continue to:

- Determine the financial goals of the school and monitor its progress in achieving those goals.
- Establish sound financial policies and monitor whether the school's activities adhere to those policies.
- Review the school's financial control systems in order to safeguard the resources of the school.
- Arrange for a financial audit to be conducted by a licensed independent auditing firm at least annually.
- Meet periodically with the Executive Director and/or School principal and Director of Operations business manager to discuss financial results.
- Review following year fiscal budget and provide guidance on the school's business objective.
- Present recommendations to the rest of the board after the budget is completed; and
- Oversee the hiring of the business manager.

c. Education Corporation Board Design

Describe the rationale for the proposed design of the education corporation's board of trustees including:

- *Ex-officio members (voting and non-voting);*
- *Information to be received from the CMO, partner, school leadership, staff, or contractors as applicable.*
- *New trustee orientation process; and,*
- *Board/trustee training and development including the self-evaluation tool the board intends to use*.

Presently, the board does not intend to have any *Ex-officio* members.

Information sharing between the school and the board is an important aspect of school oversight. The school's executive director will be the primary point of contact between the board and the school. Any specific information requests from the board will be made to the Executive Director, who will be responsible for obtaining the requested information and presenting it to the board member making the request. In preparation for the monthly board meetings, the Executive Director, along with the Principal, Operations Director, and any other relevant school staff member will prepare reports for the board, addressing educational, operational, and financial matters of relevance. These will include important testing data, non-academic highlights, school enrollment information, school-community relations, attendance data, special student population data (i.e., economically disadvantaged students, ELLs, students with

disabilities) to ensure the school is meeting SUNY's special student population requirements, and monthly financial reports.

Generally, the new trustee orientation process and board/trustee training and development process will occur during the board's annual retreat. The school will plan board member terms to begin/end in May or June in order to coincide with the board's three-day retreat. During the retreat, the executive director, principal, operations director, and other member of the school staff will be invited to present highlights from the school year, including state test results and how the results measure up to the goals in the accountability plan, a financial report, which will include an annual financial report as well as a long-term financial outlook, and an operations report, which will address matters including, student enrollment, recruiting efforts, student attendance, and results of the New York City Department of Education satisfaction survey. Additionally, the retreat will offer capacity building workshops for the board members, diversity, equity, and inclusion trainings, and team building exercises. For new board members, special sessions will be created that will present information about the school's history, provide expectations for service on the board, and meetings with members of the subcommittee on which the new board member will serve.

d. Stakeholder Participation

Explain how the board will effectively collaborate with parents, the community, and school staff in the governance of the educational corporation.

We believe that communicating and promoting parent involvement in school governance is critical for success. The board of trustees will seek in all manners to create an open and welcoming environment that encourages parental involvement in school governance. Therefore, the school will provide the following processes to ensure broad parental and staff involvement in school governance:

- establish a Parent-Teachers Organization (PTO);
- appoint the president of the PTO to the board of trustees as an ex-officio member with full voting rights for the length of his or her term as the parent representative.
- organize ad-hoc committees of parent volunteers to work with the principal for input on various school matters, such as school climate, facilities or fundraising.
- establish a principal's "open door" policy for all parents so that there can be informal ongoing input and feedback on school governance.
- conduct parent meetings, as needed, to seek input on new ideas and take suggestions on improving school governance.
- organize a parent task force to evaluate student behavior; and,
- conduct annual parent surveys to obtain feedback for improvement.

To ensure regular communication between the board and all parents, even if they are unable to attend a particular meeting of the board, information will be disseminated from each board meeting back to the parents via PTO meetings and other communications. In addition, board meetings will be held at convenient times for parents to attend, and in convenient locations. It is expected that most board meetings

will occur in the school facility after regular working hours during the week, unless specific circumstances dictate otherwise.

The school will also undertake measures to ensure that parents who are non-native English speakers are incorporated into the school governance process. First, for any significant sub-population of non-native English speakers, the school will translate key documents into the native language. Second, the school will have bi-lingual speakers on staff to facilitate parent interaction and communication. Finally, the school will seek to actively encourage representation of non-native English speakers in the PTO and other governance activities.

The Board also believes that promoting staff involvement in school governance is also critical for success. Therefore, El Barrio Charter School for International Cultures and the Arts will provide the following processes to ensure broad staff involvement in school governance and administration:

- create school-wide committees consisting of appropriate staff to work with the principal on various school matters, such as curriculum implementation and student achievement.
- hold grade-level and school-wide staff meetings on a regular basis.
- establish a principal's "open door" policy for all teachers so that there can be informal ongoing input and feedback on school governance.
- organize a teacher task force to evaluate student behavior; and,
- conduct annual teachers' surveys to obtain feedback for improvement.

Overall, the board will work with the leadership staff to communicate the progress of the school to parents, students, staff and the community in the following manner:

- report on school progress during monthly and end-of year board meetings.
- make available accountability progress reports and annual reports.
- administer parent satisfaction surveys and use key findings to evaluate school programs/procedures and make necessary changes; .
- hold semi-annual "state of the school" information meeting.
- disseminate information about the school through mailings.
- facilitate regular parent teacher conferences and open houses.
- hold student theme fairs, such science and civic project fairs for parents.
- organize parent and community social gatherings centered on showcasing the school.
- organize a series of special monthly events focused on bringing various family members to school, for example, "Grandparent Month" featuring grandparents in the classrooms
- extend public invitations to board meetings.
- disseminate information to community members about the ongoing progress of the school and its students.
- encourage community participation in school activities and invite community leaders to visit the school; and,
- invite important public figures in public education to speak at the school and extend an open invitation to the community.

Response 14e - Bylaws

Provide a draft of the proposed education corporation's governing bylaws. Applicants should reference the Institute's Board Governance Guide in developing bylaws.

DRAFT BYLAWS OF EL BARRIO CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS

ARTICLE I
Name and Office

I.1 **Name**. This corporation is a not-for-profit education corporation and shall be known as the EL BARRIO CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS, herein referred to as "BCSICA."

I.2 **Office**. The BCSICA shall have its principal office at XXX, New York, New York and shall be deemed, for the purposes of venue in civil actions, to be an inhabitant and a resident of the State of New York.

ARTICLE II
Board of Trustees

II.1 **Authority**. The business and affairs of BCSICA shall be managed and controlled under the general direction of the Board of Trustees of BCSICA (the "Board of Trustees" or the "Board" and each member thereof, a "Trustee") in accordance with the purposes and limitations set forth herein and in the Charter of BCSICA between BCSICA and the Board of Regents of New York (the "Charter"), and subject to the New York Education Law (the "NYSEL") and New York Not-for-Profit Corporation Law (the "NPCL"). The Board of Trustees may delegate the management of BCSICA to others, so long as the affairs of BCSICA are managed, and its powers are exercised, under the Board of Trustee's ultimate jurisdiction.

II.2 **Powers and Duties**. Without limiting the generality of the powers hereby granted to the Board of Trustees, but subject to the same limitations, the Board of Trustees shall have all the powers enumerated in these Bylaws, and the following specific powers:

a) Formulate the policies and other governance measures to be followed in the management of the affairs, property and business of BCSICA;

b) Establish committees of BCSICA, from time to time;

c) Oversee, select and remove Officers, agents, and employees of BCSICA; including the school's principal, and to prescribe powers and duties for such individuals;

d) Fix compensation for all officers, agents, and employees of BCSICA;

e) Monitor the budgeting, regulatory compliance, financial management, and academic performance of BCSICA;

f) To enter into contracts, leases, and other agreements which are, in the Board's judgment, necessary or desirable in obtaining the purposes of promoting the interests of the BCSICA;

g) To carry on the business of operating a charter school and apply any surplus that results from the business activity to any activity in which BCSICA may engage;

h) To act as trustee under any trust incidental to BCSICA's purposes, and to receive, hold, administer, exchange and expend funds and property subject to such a trust;

i) To acquire real or personal property by purchase, exchange, lease, gift, devise, bequest, or otherwise and to hold, improve, lease, sublease, mortgage, transfer in trust, encumber, convey or otherwise dispose of such property;

j) To borrow money, incur debt, and to execute and deliver promissory notes, bonds, debentures, deeds of trust, mortgages, pledges, hypothecations, and other evidences of debt and securities;

k) To lend money received only from private sources and to accept conditional or unconditional promissory notes therefore, whether interest or non-interest bearing, or secured or unsecured; and

l) To indemnify and maintain insurance on behalf of any of its Trustees, Officers, employees, or agents for liability asserted against or incurred by such person in such capacity or arising out of such person's status as such, subject to the provisions of the New York Not-for-Profit Corporation Law and the limitations noted in these Bylaws.

All powers exercised by the Board of Trustees shall be consistent with the objectives and purposes for which the BCSICA is formed and the provisions of Section 501(c)(3) of the Internal Revenue Code.

II.3 **Eligibility**.

a) In general, Trustees should be individuals of high moral character, demonstrate an interest in the welfare of children and be committed to improving education in the community. Trustees must be committed to dedicating the necessary time and energy needed to ensure the effective and smooth operation of the school.

b) Each Trustee shall be at least eighteen (18) years of age.

c) A teacher, school administrator, school employee, or person with an interest in a for-profit contract with BCSICA shall not serve on the Board.

II.4 **Number of Trustees**. The total number of members of the Board of Trustees shall, be no less than five (5) members, or no more than fifteen (15) members. The Board of Trustees shall have at minimum the following members:

a) at least one educator with classroom and/or school administration experience;

b) The Parent-Teacher Organization ("PTO") President, upon election to that position will automatically serve on the Board of Trustees as the parent representative with voting power and the same responsibilities as a member of the Board of Trustees. If the PTO President is not re-elected, their seat on the Board of Trustees is automatically vacated. If the elected PTO President is unable to serve on the Board of Trustees, the PTO has thirty (30) days to elect a parent representative to serve in their stead on the Board of Trustees for the remainder of the unexpired term of the elected PTO President;

c) at least one executive leader with experience in the for-profit and/or the not-for-profit sectors;

d) at least one local community resident with demonstrated experience in community involvement and leadership; and

e) any other person must be over the age of 18 and who can demonstrate knowledge of educational issues and/or civic matters affecting the school's community.

II.5 **Election**. To become a Trustee, a candidate shall be recommended to the Board of Trustees by the Nominating Committee and elected by a majority vote of the Trustees present at a meeting of the Board of Trustees where a quorum is established. Any Trustee may at any time recommend a candidate to fill an existing vacancy in writing to the Nominating Committee for review and consideration.

II.6 Term of Office. Trustees will be elected to serve for a term of five (5) years commencing on the date of their election and terminating on the date of the annual meeting of the Board of Trustees in the fifth (5th) year of their services on the Board of Trustees. All Trustees shall be eligible for re-election to an additional five (5) year term. A Trustee's term of office shall not be shortened by any reduction in the number of Trustees resulting from amendment to the Charter, the Bylaws, or other Board of Trustees action.

II.7 Vacancies. Any Trustee may at any time recommend a candidate to fill an existing vacancy in writing to the Nominating Committee for review and consideration. Upon recommendation from the Nominating Committee, vacancies among such Trustees for any reason, may be filled by a vote of a majority of the Trustees then in office, regardless of their number. Vacancies may be filled at any time the Board of Trustees deems necessary except when the total number of Trustees will be less than five (5). The Board of Trustees must always take all necessary actions to avoid falling short of a minimum of five (5) Trustees. A Trustee filling a vacancy assumes office subject to approval by the New York City Department of Education Office of School Design and Charter Partnerships ("OSDCP").

II.8 Resignations. Any Trustee may resign at any time by giving written notice of his or her resignation to Chairperson of the Board of Trustees. Any such resignation shall take effect at the time specified therein or, if the time when it shall become effective is not specified therein, immediately upon receipt. Unless otherwise specified therein, the acceptance of any such resignation shall not be necessary to make it effective.

II.9 Removal of Trustees. The Board of Trustees may remove a Trustee with or without cause by a majority vote of the of the entire Board and in accordance with the applicable provisions of the Charter, the NYSEL and the NPCL.

II.10 Compensation. Trustees shall not receive any salary, fees or other financial compensation for their service to the BCSICA. Trustees may be reimbursed for reasonable expenses related to school business. All claims for reimbursement of travel expenses for official school business must be in writing, itemized, supported with original receipts and approved for payment. The BCSICA shall only reimburse travel to the extent expenses are actual, necessary, and reasonable.

ARTICLE III
Meetings of the Board of Trustees

III.1 **Place of Meetings**. Board of Trustees Meetings shall be held at BCSICA, in an area large enough to comfortably host board members, non-board members invited to present at the meeting, and members of the public. Additionally, the space must be located close to a room that can be used for the purpose of executive sessions.

III.2 **Meetings**.

a) Regular Meetings. The Board of Trustees shall meet at least monthly during BCSICA's school year and as appropriate over the summer recess on dates to be determined in advance by the Board of Trustees.

b) Special Meetings. Special meetings of the Board of Trustees may be called at any time by the Chairperson of the Board of Trustees, or upon the written request of at least three (3) Trustees for a specified reason. The Chairperson must call for a Special Meeting of the Board of Trustees within forty-eight (48) hours of the written request of at least three (3) Trustees for a specified purpose.

c) Annual Meeting: The December meeting of each year will be deemed as the Annual Meeting of the Board of Trustees. The agenda for the Annual Meeting must include, but is not limited to, the following items: elections of Officers, approval of the calendar of regular monthly meetings of the Board of Trustees for the following calendar year, and the election of directors.

III.3 **Attendance:** Members of the Board of Trustees are required to attend all meetings. Attendance may be in person or via video conferencing, subject to applicable requirements under the New York Open Meetings Law (the "NYOML"). Each Board member must recognize the

commitment required to serve as a member of the Board of Trustees. Accordingly, to facilitate the operation of the Institution, each member of the Board of Trustees shall be required to attend a minimum of nine (9) regularly scheduled monthly meetings each calendar year and a majority of the special meetings called by the Chairperson during any academic school year. Each Trustee shall be permitted up to three (3) unexcused absences in a calendar year. In the event a Trustee has more than three (3) unexcused absences in a calendar year or two (2) consecutive unexcused absences, such Trustee shall be deemed to have resigned voluntarily from the Board. To be excused from a meeting of the Board of Trustees, a Trustee must provide written notice at least twenty-four (24) hours in advance to the meeting to the Chairperson or Board of Trustees. The Board of Trustees will vote to approve the absence. Once a majority of Board of Trustees approves the absence, it is deemed to be excused. If a majority of the Board of Trustees does not approve, then is it deemed to be an unexcused absence.

III.4 **Proxies**. Proxies are prohibited at meetings of the Board of Trustees.

III.5 **Executive Session**: To enter executive session, a motion for executive session must be made by a Trustee, the subject of the executive session must be superficially identified, and the motion carried by a majority of the Trustees present. The public must be provided with a period for which the executive session is expected to last. Any executive session shall be conducted in accordance with the NYOML requirements.

III.6 **Notices of Meetings to the Trustees**. To the extent possible, written notice of any change to the regular calendar meetings of the Board of Trustees shall be provided to the Trustees at least ten (10) days prior to the date set for such meeting. Notice thereof shall state the date, time and place of the meeting and, in the case of a special meeting, the purpose for holding such meeting and name the Trustees who called for the special meeting.

III.7 **Waiver of Notice**. Notice of a meeting of the Board of Trustees need not be given to any Trustee who submits a waiver of notice before or after such meeting, or who attends the meeting without protesting, prior thereto or at its commencement, the lack of notice to such Trustee. The waiver of notice may be written or electronic. If written, the waiver must be executed by the applicable Trustee by any reasonable means, including but not limited to facsimile signature. If electronic, the transmission of the waiver must be sent by electronic mail and must contain or be accompanied by information reasonably showing that the transmission was authorized by the Trustee. A waiver of notice may provide for notice of a meeting of the Board via alternate means, including, but not limited to four (4) days' notice of the meeting via first-class mail or two (2) days' notice of the meeting via telephone, e-mail, facsimile or personal delivery. The Secretary shall incorporate all such waivers, consents and approvals into the minutes of the meeting. This provision shall not permit waiver of the public notice provisions contained in Article 7 of the Public Officers Law.

III.8 **Quorum**. At all meetings of the Board of Trustees, the presence of a majority of the Trustees represented in person or via videoconferencing/virtually (subject to the requirements of the NYOML) shall constitute a quorum. A quorum is required for the transaction of business of the BCSICA and for the Board of Trustees to act on any items. In the event a quorum is not constituted, the Board of Trustees may proceed to meeting for informational purposes only and

the Board of Trustees may not act on any items.

III.9 **Action by the Board of Trustees**.

a) Each member of the Board of Trustees shall be entitled to one vote upon any item(s) brought forward for a vote. Only items duly motioned and seconded may be considered for a vote by the Board of Trustees.

b) Except as otherwise provided by applicable law, these Bylaws or the Charter, the vote of a majority of the Board present at the time of the vote, if a quorum is present at such time, shall be the act of the Board.

III.10 **Open Meetings**. Provided there is a quorum, every meeting of the Board of Trustees where action is taken will be open to the public in accordance with the NYOML. The Board of Trustees may invite public comment during such meetings at times designated by the Chairperson of the Board of Trustees, but the Board of Trustees may, at its discretion, limit public comments to ten (10) minutes per person or such lesser time as the Board of Trustees may set.

III.11 **Notice of Meetings to the General Public**. If a Board of Trustees meeting is scheduled at least one (1) week in advance, notice shall be given or electronically transmitted to the news media and shall be conspicuously posted in one or more designated public locations, including the BCISCA school building(s), at least seventy-two (72) hours before such meeting. Notice of the time and place of every other meeting shall be given or electronically transmitted, to the extent practicable, to the news media and posted conspicuously at the school building(s) and on the BCSICA's official website. Public notice of Special Meetings of the Board of Trustees must be posted forty-eight (48) hours in advance. If a meeting will be streamed live over the internet, the public notice for the meeting shall inform the public of the internet address of the website streaming such meeting. If videoconferencing is used to conduct a meeting, the public notice for the meeting shall inform the public that videoconferencing will be used, identify the locations for the meeting, including the videoconferencing site, and state that the public has the right to attend the meeting at any of the locations.

ARTICLE IV
Officers

IV.1 **Officers of the Board of Trustees**

a) Chairperson. The Chairperson of the Board of Trustees shall preside over all meetings of the Board of Trustees and conduct all school business on behalf of the Board of Trustees. The Chairperson will also perform any other duties assigned to them, from time to time, by the Board of Trustees. No employee of BCSICA shall serve as the Chairperson or hold any other title with similar responsibilities.

b) Vice-Chairperson. The Vice-Chairperson will preside over all meetings of the Board of the Trustees in the absence of the Chairperson and conduct all school business on behalf

of the Board and any other duties assigned to the Chairperson if the Chairperson is unavailable.

c) Secretary. The Secretary shall keep, or cause to be kept, the minutes of all Board of Trustee meetings. They shall be custodian of the records. They shall see that all notices are duly given in accordance with the provisions of these Bylaws and as required by law. He or she shall perform all duties incident to the office of Secretary and such other duties as may from time to time be assigned to them by the Board of Trustees.

d) Treasurer. The Treasurer shall have the custody of the funds and securities of the BCSICA and shall cause to be kept full and accurate accounts of receipts and disbursements in books belonging to the BCSICA and shall deposit or cause to be deposited all monies and other valuable effects in the name and to the credit of the BCSICA in such depositories as may be designated by the Board of Trustees. The Treasurer shall disburse the funds of BCSICA as may be ordered by the Board of Trustees taking proper vouchers for the disbursements, and shall render to the Chairperson, and the Board of Trustees, at meetings and whenever they may require it, an account of all transactions as Treasurer and of the financial condition of BCSICA, provided that routine transactions may be delegated to the staff of the BCSICA. The Treasurer will work with financial management consultants and or vendors to accomplish the aforementioned duties in accordance with the contractually established delegation of certain such duties to outsourced entities. The Treasurer shall perform such other duties as the Board of Trustees may from time to time prescribe or require.

IV.2 **Election**. The Board shall elect the Officers annually at the Annual Meeting or a Regular Meeting designated for that purpose or at a Special Meeting called for that purpose, except that Officers appointed to fill vacancies shall be elected as vacancies occur.

IV.3 **Eligibility**. A Trustee may hold any number of offices, except that neither the Secretary nor Treasurer may serve concurrently as the President.

IV.4 **Term of Office**. Each Officer serves at the pleasure of the Board, holding office until resignation, removal or disqualification from service, or until his or her successor is elected.

IV.5 **Removal and Resignation**. The Board may remove any Officer, with or without cause, at any time on a vote of the majority of the Trustees. Such removal shall not prejudice the Officer's rights, if any, under an employment contract. Any Officer may resign at any time by giving written notice to BCSICA, the resignation taking effect upon receipt of the notice or at a later date specified in the notice.

ARTICLE V
Committees

V.1 **The Committees Generally**. All committees of BCSICA, shall consist of no less than three (3) members, all of whom must be Trustees. Trustees are required to serve on at least two committees at BCSICA. The Chairperson of the Board shall make a recommendation to the

Board of Trustees with respect to the membership composition of each committee of BCSICA and the Board shall determine the members of each such committee by a vote of the Board. The Board shall appoint the chairperson of each committee of BCSICA. All committees shall make recommendations for final action to the Board of Trustees. No committee of BCSICA shall have authority with respect to:

a) The election of Trustees;

b) Filling vacancies on the Board or any committee which has the authority of the Board;

c) The fixing of Trustee compensation for serving on the Board or on any committee;

d) The amendment or repeal of Bylaws or the adoption of new Bylaws;

e) The appointment of other committees of BCSICA, or the members of any of BCSICA committees; and

f) The amendment or repeal of any resolution of the Board which by its terms shall not be so amendable or appealable;

g) The election or removal of officers and Trustees;

h) The approval of a merger or plan of dissolution;

i) The adoption of a resolution authorizing action on the sale, lease, exchange or other disposition of all or substantially all the assets of BCSICA; and

j) The approval of amendments to the Charter.

V.2 **Committees of BCSICA**. BCSICA shall have the following committees:

a) Finance/Audit Committee. The Finance/Audit Committee shall review the regular budget and other financial reports to be submitted by the outsourced financial management consultant/vendor and BCSICA staff to the Board of Trustees on a quarterly basis, or at such other times as required by the Board of Trustees. The Treasurer shall be the chairperson of this committee. The committee shall meet with potential auditors and recommend the contracting of an auditing firm for completion of the annual audited financial statement. The committee will meet with auditor prior to the commencement of the annual audit and prior to the issuance of the management letter for the exit interview. The committee will provide oversight of the overall fiscal operations of the BCSICA.

b) Nominating/Bylaws Committee. The Nominating/Bylaws Committee shall investigate any candidates recommended for membership to the Board of Trustees in accordance with the requirements set forth in these Bylaws and the Charter. Any Trustee may recommend a candidate to the committee. The committee shall also keep track of the term of each Trustee and review, consider and recommend their re-election to the Board.

The committee will, from time to time and as deemed necessary, review and recommend revisions of the Bylaws to the Board of Trustees.

c) **School Environment/Curriculum & Instruction Committee**. The School Environment/Curriculum & Instruction Committee shall be invested in the health, safety, and academic achievement of each student as well as in the academic performance of BCSICA. The committee will routinely assess the school's environment to ensure all protocols are followed in accordance with the policies of the Board of Trustees and in compliance with regulatory government agencies. The committee will provide oversight of all pedagogical matters at the BCSICA.

d) **Personnel/Grievance Committee**. The Personnel/Grievance Committee shall be vested with the responsibility for investigating and reviewing complaints received by the Board of Trustees from the community, employees, parents, and the Director of Human Resources. The committee, which shall consist of Trustees who are not parents, teachers or administrators of the school, shall make non-binding recommendations to the Board of Trustees for final action. The committee will provide oversight of the overall operations of human resources at BCSICA.

e) **Development Committee**. The Development Committee shall be invested in the growth and development of the BCSICA community and seek opportunities for fundraising, development of real estate as needed, and ensure that BCSICA is well poised for renewal of the charter.

V.3 **Additional Committees**. Additional committees of BCSICA shall be created by the by the Board upon recommendation by the Chairperson as needed to oversee, address, and or make recommendations on special projects, initiatives or temporary issues/concerns that may arise.

V.4 **Procedures of Committees**. The Board may prescribe the manner in which the proceedings of any committee are to be conducted. In the absence of such prescription, a committee may prescribe the manner of conducting its proceedings, except that the regular and special meetings of the Committee are governed by the provisions of these Bylaws and the NYOML with respect to the calling of meetings.

ARTICLE VI
Conflict of Interest

BCSICA shall not enter into any Related Party Transaction or transaction in which a Trustee or Officer has a conflict of interest unless such transaction is approved in accordance with BCSICA's Conflict of Interest Policy. Such Conflict of Interest Policy shall be reviewed and adopted annually by the Board of Trustees. Trustees and Officers of BCSICA shall avoid any real or perceived conflict of interest. Each Trustee shall complete an annual conflict of interest disclosure form at BCSICA's Annual Meeting of the Board of Trustees.

ARTICLE VII
General Provisions

VII.1 **Fiscal Year**. The fiscal year of the BCSICA shall be from July 1 through June 30.

VII.2 **Books, Lists and Records**. The BCSICA shall keep, at its offices in written form, correct and complete books and records of account and minutes of the meetings of the Board of Trustees and standing committees, and such special committees as from time to time may be designated by the Board of Trustees.

VII.3 **FOIA Requests**. When the BCSICA receives a request for information under the Freedom of Information Act, it will respond in the following manner: (a) within five (5) business days of receipt of a written request, the BCSICA will either make the information available to the person requesting it, deny the request in writing, or provide a written acknowledgment of receipt of the request that supplies an approximate date for when the request will be granted or denied; (b) if an individual is denied access to a record, he or she may, within thirty (30) days, appeal such denial to the School Principal of the BCSICA or designee; (c) upon timely receipt of such an appeal, the BCSICA will, within ten (10) business days of the receipt of the appeal, fully explain the reasons for further denial or provide access to the record sought. The BCSICA also will forward a copy of the appeal, as well as its ultimate determination, to the Committee on Open Government of New York State. The BCSICA may deny access to a requested record for a variety of reasons, including that: (a) such access would constitute an unwarranted invasion of personal privacy; (b) such records are compiled for law enforcement purposes; and, (c) such records are inter-agency or intra-agency materials which are not statistical or factual tabulations of data, instructions to staff that affect the public, or a final policy.

VII.4 **Conflict**. To the extent there are any conflicts between the terms of the BCSICA's Charter and the terms of these Bylaws, the terms of the Charter will control.

ARTICLE VIII
Amendments

VIII.1 **Amendments**. These Bylaws may be amended, revised, altered or repealed by the Board of Trustees by a majority vote of the whole number of the members of Board of Trustees at a meeting of the Board of Directors where a duly constituted quorum is present, subject to prior notice to OSDCP in accordance with the Charter.

Response 14f - Code of Ethics and Conflict of Interest Policy

Provide a draft of the proposed education corporation's code of ethics and conflict of interest policy. The code of ethics must include a comprehensive and formal conflict of interest policy with specific procedures for implementing the policy and assuring compliance with the policy. The Code of Ethics and conflict of interest policy (which may be one document) must be written to apply not only to trustees but also to officers and employees of the school in conformity with N.Y. General Municipal Law. Please see the Board Governance Guide for more details.

Build Trust and Credibility

The success of our School is dependent on the trust and confidence we earn from our staff, students, families, and community. We gain credibility by adhering to our commitments, displaying honesty and integrity, and reaching School goals solely through honorable conduct. It is easy to say what we must do, but the proof is in our actions. Ultimately, we will be judged on what we do.

When considering any action, it is wise to ask: will this build trust and credibility for El Barrio Charter School for International Cultures & the Arts? Will it help create a working environment in which El Barrio Charter School for International Cultures & the Arts can succeed over the long term? Is the commitment I am making one I can follow through with? The only way we will maximize trust and credibility is by answering "yes" to those questions and by working every day to build our trust and credibility.

Respect for the Individual

We all deserve to work in an environment where we are treated with dignity and respect. El Barrio Charter School for International Cultures & the Arts is committed to creating such an environment because it brings out the full potential in each of us, which, in turn, contributes directly to our School's success. We cannot afford to let anyone's talents go to waste.

El Barrio Charter School for International Cultures & the Arts is an equal employment affirmative action employer and is committed to providing a workplace that is free of discrimination of all types from abusive, offensive, or harassing behavior. Any employee who feels harassed or discriminated against should report the incident to his or her School Leader or to Human Resources.

All El Barrio Charter School for International Cultures & the Arts employees are also expected to support an inclusive workplace by adhering to the following conduct standards:

1. Treat others with dignity and respect at all times.

2. Address and report inappropriate behavior and comments that are discriminatory, harassing, abusive, offensive, or unwelcome.

3. Foster teamwork and employee participation, encouraging the representation of different employee perspectives.

4. Seek out insights from employees with different experiences, perspectives, and backgrounds.

5. Avoid slang or idioms that might not translate across cultures.

6. Support flexible work arrangements for co-workers with different needs, abilities and/or obligations.

7. Confront the decisions or behaviors of others that are based on conscious or unconscious biases.

8. Be open-minded and listen when given constructive feedback regarding others' perception of your conduct.

El Barrio Charter School for International Cultures & the Arts will not tolerate discrimination, harassment or any behavior or language that is abusive, offensive, or unwelcome.

Create a Culture of Open and Honest Communication

At El Barrio Charter School for International Cultures & the Arts everyone should feel comfortable to speak his or her mind, particularly with respect to ethics concerns. The School Lead and School Administrator(s) have a responsibility to create an open and supportive environment where staff feel comfortable raising such questions. We all benefit tremendously when staff exercise their power to prevent mistakes or wrongdoing by asking the right questions at the right times.

El Barrio Charter School for International Cultures & the Arts will investigate all reported instances of questionable or unethical behavior. In every instance where improper behavior is found to have occurred, the company will take appropriate action. We will not tolerate retaliation against staff who raise genuine ethics concerns in good faith.

For your information, El Barrio Charter School for International Cultures & the Arts whistleblower policy is as follows:

Staff are encouraged, in the first instance, to address such issues with their School Lead or the HR Director, as most problems can be resolved swiftly. If for any reason that is not possible or if an employee is not comfortable raising the issue with HR, El Barrio Charter School for International Cultures & the Arts the School Leader does operate with an open-door policy.

Set Tone at the Top

Administration has the added responsibility for demonstrating, through their actions, the importance of this Code. In any business, ethical behavior does not simply happen; it is the product of clear and direct communication of behavioral expectations, modeled from the top and demonstrated by example. Again, ultimately, our actions are what matters.

To make our Code work, School Leader(s) must be responsible for promptly addressing ethical questions or concerns raised by staff and for taking the appropriate steps to deal with such issues. School Leader(s) should not consider staff's ethics concerns as threats or challenges to their authority, but rather as another encouraged form of business communication. At El Barrio Charter School for International Cultures & the Arts, we want the ethics dialogue to become a natural part of daily work.

Uphold the Law

El Barrio Charter School for International Cultures & the Arts commitment to integrity begins with complying with laws, rules, and regulations where we do business. Further, each of us must have an understanding of the school's policies, laws, rules and regulations that apply to our specific roles. If we are unsure of whether a contemplated action is permitted by law or El Barrio Charter School for International Cultures & the Arts policy, we should seek the advice from Human Resources. We are responsible for preventing violations of law and for speaking up if we see possible violations.

Proprietary Information

It is important that we respect the property rights of others. We will not acquire or seek to acquire improper means of a competitor's trade secrets or other proprietary or confidential information. We will not engage in unauthorized use, copying, distribution or alteration of software or other intellectual property.

Selective Disclosure

We will not selectively disclose (whether in one-on-one or small discussions, meetings, presentations, proposals or otherwise) any material nonpublic information with respect to El Barrio Charter School for International Cultures & the Arts, its securities, business operations, plans, financial condition, results of operations or any development plan. We should be particularly vigilant when making presentations or proposals to customers to ensure that our presentations do not contain material nonpublic information.

Health and Safety

El Barrio Charter School for International Cultures & the Arts is dedicated to maintaining a healthy environment.

Avoid Conflicts of Interest

Conflicts of Interest

We must avoid any relationship or activity that might impair, or even appear to impair, our ability to make objective and fair decisions when performing our jobs. At times, we may be faced with situations where the business actions we take on behalf of El Barrio Charter School for International Cultures & the Arts may conflict with our own personal or family interests.

We owe a duty to El Barrio Charter School for International Cultures & the Arts to advance its legitimate interests when the opportunity to do so arises. We must never use El Barrio Charter School for International Cultures & the Arts property or information for personal gain or personally take for ourselves any opportunity that is discovered through our position with El Barrio Charter School for International Cultures & the Arts.

Here are some other ways in which conflicts of interest could arise:

1. Being employed (you or a close family member) by or acting as a consultant to a competitor or potential competitor, supplier, or contractor, regardless of the nature of the employment, while you are employed with El Barrio Charter School for International Cultures & the Arts.

2. Hiring or supervising family members or closely related persons.

3. Owning or having a substantial interest in a competitor, supplier or contractor.

4. Having a personal interest, financial interest or potential gain in any El Barrio Charter School for International Cultures & the Arts transaction.

5. Placing company business with a firm owned or controlled by a El Barrio Charter School for International Cultures & the Arts employee or his or her family.

Accepting gifts, discounts, favors, or services from a customer/potential customer, competitor or supplier, unless equally available to all El Barrio Charter School for International Cultures & the Arts employees.

Determining whether a conflict of interest exists is not always easy to do. Employees with a conflict-of-interest question should seek advice from the School Leader(s) or Human Resources before engaging in any activity, transaction or relationship that might give rise to a conflict of interest.

Gifts, Gratuities and Business Courtesies

El Barrio Charter School for International Cultures & the Arts is committed to competing solely on the merit of our products and services. We should avoid any actions that create a perception that favorable treatment of outside entities by El Barrio Charter School for International Cultures & the Arts was sought, received, or given in exchange for personal business courtesies. Business courtesies include gifts, gratuities, meals, refreshments, entertainment or other benefits from

persons or companies with whom El Barrio Charter School for International Cultures & the Arts does or may do business. We will neither give nor accept business courtesies that constitute, or could reasonably be perceived as constituting, unfair business inducements that would violate law, regulation or polices of El Barrio Charter School for International Cultures & the Arts or customers or would cause embarrassment or reflect negatively on El Barrio Charter School for International Cultures & the Ats reputation.

Accepting Business Courtesies

Most business courtesies offered to us in the course of our employment are offered because of our positions at El Barrio Charter School for International Cultures & the Arts. We should not feel any entitlement to accept and keep a business courtesy. Although we may not use our position at El Barrio Charter School for International Cultures & the Arts to obtain business courtesies, and we must never ask for them, we may accept unsolicited business courtesies that promote successful working relationships and good will with the firms that El Barrio Charter School for International Cultures & the Arts maintains or may establish a business relationship with.

Employees who award contracts or who can influence the allocation of business, who create specifications that result in the placement of business or who participate in negotiation of contracts must be particularly careful to avoid actions that create the appearance of favoritism or that may adversely affect the company's reputation for impartiality and fair dealing.

The prudent course is to refuse a courtesy from a supplier when El Barrio Charter School for International Cultures & the Arts is involved in choosing or reconfirming a supplier or under circumstances that would create an impression that offering courtesies is the way to obtain El Barrio Charter School for International Cultures & the Arts business.

Meals Refreshments and Entertainment

We may accept occasional meals, refreshments, entertainment, and similar business courtesies that are shared with the person who has offered to pay for the meal or entertainment, provided that:

The GML does not allow gifts in excess of $75.00 in value. The courtesies are not frequent and do not reflect a pattern of frequent acceptance of courtesies from the same person or entity.

The courtesy does not create the appearance of an attempt to influence business decisions, such as accepting courtesies or entertainment from a supplier whose contract is expiring in the near future.

The employee accepting the business courtesy would not feel uncomfortable discussing the courtesy with his or her manager or co-worker or having the courtesies known by the public. Employees may accept unsolicited gifts, other than money, but not in excess of $75.00 annually including:

Flowers, fruit baskets and other modest presents that commemorate a special occasion.
Gifts of nominal value, such as calendars, pens, mugs, caps, and t-shirts (or other novelty, advertising or promotional items).

Generally, employees may not accept compensation, honoraria, or money of any amount from entities with whom El Barrio Charter School for International Cultures & the Arts does or may do business. Tangible gifts (including tickets to a sporting or entertainment event) that have a market value greater than $100.00 may not be accepted unless approval is obtained from the Executive Director.

Employees with questions about accepting business courtesies should talk to their School Leader(s) or the HR department.

Offering Business Courtesies

Any employee who offers a business courtesy must assure that it cannot reasonably be interpreted as an attempt to gain an unfair business advantage or otherwise reflect negatively upon El Barrio Charter School for International Cultures & the Arts. An employee may never use personal funds or resources to do something that cannot be done with El Barrio Charter School for International Cultures & the Arts resources. Accounting for business courtesies must be done in accordance with approved company procedures.

Other than to our government customers, for whom special rules apply, we may provide nonmonetary gifts (i.e., company logo apparel or similar promotional items) to our customers. Further, management may approve other courtesies, including meals, refreshments, or entertainment of reasonable value, provided that:

1. The practice does not violate any law or regulation or the standards of conduct of the recipient's organization.

2. The business courtesy is consistent with industry practice, is infrequent in nature and is not lavish.

3. The business courtesy is properly reflected on the books and records of South Bronx Charter School for International Cultures & the Arts.

Set Metrics and Report Results Accurately

Accurate Public Disclosures:

We will make certain that all disclosures made in financial reports and public documents are full, fair, accurate, timely and understandable. This obligation applies to all employees, including all financial executives, with any responsibility for the preparation for such reports, including drafting, reviewing, and signing or certifying the information contained therein. No business goal of any kind is ever an excuse for misrepresenting facts or falsifying records. Employees should inform Executive Management and the HR department if they learn that information in

any filing or public communication was untrue or misleading at the time it was made or if subsequent information would affect a similar future filing or public communication.

Corporate Recordkeeping:

We create, retain, and dispose of our company records as part of our normal course of business in compliance with all El Barrio Charter School for International Cultures & the Arts policies and guidelines, as well as all regulatory and legal requirements.
All corporate records must be true, accurate and complete, and company data must be promptly and accurately entered in our books in accordance with El Barrio Charter School for International Cultures & the Arts and other applicable accounting principles.
We must not improperly influence, manipulate, or mislead any unauthorized audit, nor interfere with any auditor engaged to perform an internal independent audit of El Barrio Charter School for International Cultures & the Arts books, records, processes or internal controls.

Promote Substance Over Form:

At times, we are all faced with decisions we would rather not have to make and issues we would prefer to avoid. Sometimes, we hope that if we avoid confronting a problem, it will simply go away. At El Barrio Charter School for International Cultures & the Arts, we must have the courage to tackle the tough decisions and make difficult choices, secure in the knowledge that El Barrio Charter School for International Cultures & the Arts is committed to doing the right thing. At times this will mean doing more than simply what the law requires. Merely because we can pursue a course of action does not mean we should do so. Although El Barrio Charter School for International Cultures & the Arts guiding principles cannot address every issue or provide answers to every dilemma, they can define the spirit in which we intend to do business and should guide us in our daily conduct.

Accountability:

Each of us is responsible for knowing and adhering to the values and standards set forth in this Code and for raising questions if we are uncertain about company policy. If we are concerned whether the standards are being met or are aware of violations of the Code, we must contact the HR department.
El Barrio Charter School for International Cultures & the Arts takes seriously the standards set forth in the Code, and violations are cause for disciplinary action up to and including termination of employment.

Confidential and Proprietary Information

Integral to El Barrio Charter School for International Cultures & the Arts business success is our protection of confidential company information, as well as nonpublic information entrusted to us by employees, customers, and other business partners. Confidential and proprietary information includes such things as pricing and financial data, customer names/addresses or nonpublic information about other companies, including current or potential supplier and vendors. We will not disclose confidential and nonpublic information without a valid business purpose and proper authorization.

Use of Company Resources

Company resources, including time, material, equipment, and information, are provided for company business use. Nonetheless, occasional personal use is permissible as long as it does not affect job performance or cause a disruption to the workplace.
Employees and those who represent El Barrio Charter School for International Cultures & the Arts are trusted to behave responsibly and use good judgment to conserve School resources. School Leader(s) are responsible for the resources assigned to their departments and are empowered to resolve issues concerning their proper use.

Generally, we will not use company equipment such as computers, copiers, and fax machines in the conduct of an outside business or in support of any religious, political or other outside daily activity, except for company-requested support to nonprofit organizations. We will not solicit contributions nor distribute non-work-related materials during work hours.

In order to protect the interests of the El Barrio Charter School for International Cultures & the Arts network and our fellow employees, El Barrio Charter School for International Cultures & the Arts reserves the right to monitor or review all data and information contained on an employee's company-issued computer or electronic device, the use of the Internet or El Barrio Charter School for International Cultures & the Arts intranet. We will not tolerate the use of company resources to create, access, store, print, solicit or send any materials that are harassing, threatening, abusive, sexually explicit or otherwise offensive or inappropriate.

Questions about the proper use of company resources should be directed to Human Resources.

Media Inquiries

From time to time, employees may be approached by reporters and other members of the media. In order to ensure that we speak with one voice and provide accurate information about the company, we should direct all media inquiries to the Executive Director. No one may issue a press release without first consulting with the Executive Director.

Do the Right Thing

Several key questions can help identify situations that may be unethical, inappropriate, or illegal. Ask yourself:

1. Does what I am doing comply with the El Barrio Charter School for International Cultures & the Arts guiding principles, Code of Conduct and company policies?

2. Have I been asked to misrepresent information or deviate from normal procedure? Would I feel comfortable describing my decision at a staff meeting?

3. How would it look if it made the headlines?

4. Am I being loyal to my family, my company and myself? What would I tell my child to do?

5. Is this the right thing to do?

6. Information and Resources

Response 14g - Complaint Policy

Provide a draft of the proposed school's complaint policy. The complaint policy must include procedures for handling formal and informal complaints under the Act including from staff, parents, employees, and contractors. It may also include procedures for handling informal complaints. Please refer to the Guidelines for Complaint Policies and Procedures available on our website.

Formal Complaints

In accordance with requirements of § 2855(4) of the Education Law, any individual or group may bring a complaint to the board of trustees alleging a violation of the provisions of this article, the charter, or any other provision of law relating to the management or operation of the school. If, after presentation of the complaint to the board of trustees, the individual or group determines that the board has not adequately addressed the complaint, they may present that complaint to the New York City Department of Education; if the complainant determines that NYCDOE did not handle the complaint in a satisfactory manner, then they should submit the complaint to the Board of Regents through the State Education Department, which shall investigate and respond. The Board of Regents shall have the power and the duty to issue appropriate remedial orders to charter schools under their jurisdiction to effectuate the provisions of this section. The grievance process will be prominently displayed and included in all school and parent manuals so that any individual or group may bring a complaint to the board of trustees.

Although any individual or group may bring a complaint as discussed above, the school will establish a complaint process to expeditiously resolve matters in question. The grievance process will be prominently displayed and included in all school and parent manuals so that any individual or group may bring a complaint to the board of trustees. The complainant must follow the following steps:

1. Contact the child's teacher in writing or verbally;

2. If unsatisfied with the response or if the complaint does not concern the child's teacher, he/she can contact the principal. The principal may, in his or her discretion, may require the complaint be submitted in writing. The principal may also, in his or her discretion, conduct an investigation into the complaint.

3. If the complainant is unsatisfied with the response of the principal, a written complaint can be submitted to the board of trustees. The board of trustees will make every effort to respond to the complaint in a timely manner, not to exceed 30 business days. To help insure a thorough and timely response, the complaint should include: (i) a detailed statement of the nature of the grievance, (ii) what response, if any, was received from the principal and/or teacher; (iii) copies of any correspondence between complainant and the principal and/or teacher; (iv) what action or relief the complainant is seeking; and (v) the complainant's name, address and telephone number.

4. If the complainant is unsatisfied with the response of the board of trustees, and the complaint alleges a violation of law or a provision of the school's charter, the complainant may submit the complaint in writing to the New York City Department of Education (NYCDOE), Office of New Schools Development (Charter Schools). To help insure a thorough and timely response from NYCDOE, the complaint should include: (i) a detailed statement of the nature of the grievance (including the law or provision of the charter that the allege has been violated), (ii) what response, if any, was received from the board of trustees; (iii) copies of any correspondence between the complainant

and the Board of Trustees; (iv) what action or relief the complainant is seeking; and (v) the complainant's name, address and telephone number.

5. If the complainant is unsatisfied with NYCDOE's response to the complaint, the complainant has the right to "appeal" to the New York State Board of Regents. Appeals that involve allegations of child abuse, health or safety violations, criminal activity, special education violations, compulsory education violations (including lack of alternative instruction), and suspension or expulsion without due process may result in an inquiry and investigation by SUNY.

Informal Complaints

In response to issues that do not rise to the level of a formal complaint, the matter will be deemed an informal complaint. Informal complaints involve issues such as complaints about grading, class/teacher assignments, and/or minor behavioral issues amongst students. The informal complaint process involves a multi-tiered review process, where the initial complaint is handled by the classroom teacher or school staff member who is responsible for the students at the time the issued arose, the principal handles the matter if appealed or if the teacher requests assistance, and the Executive Director will be the final arbiter, if the matter is further appealed or if the principal requests assistance. Any informal complaint decision will be addressed verbally with the complaining party. No written decision will be issued.

Response 14h - Board Member Resumes

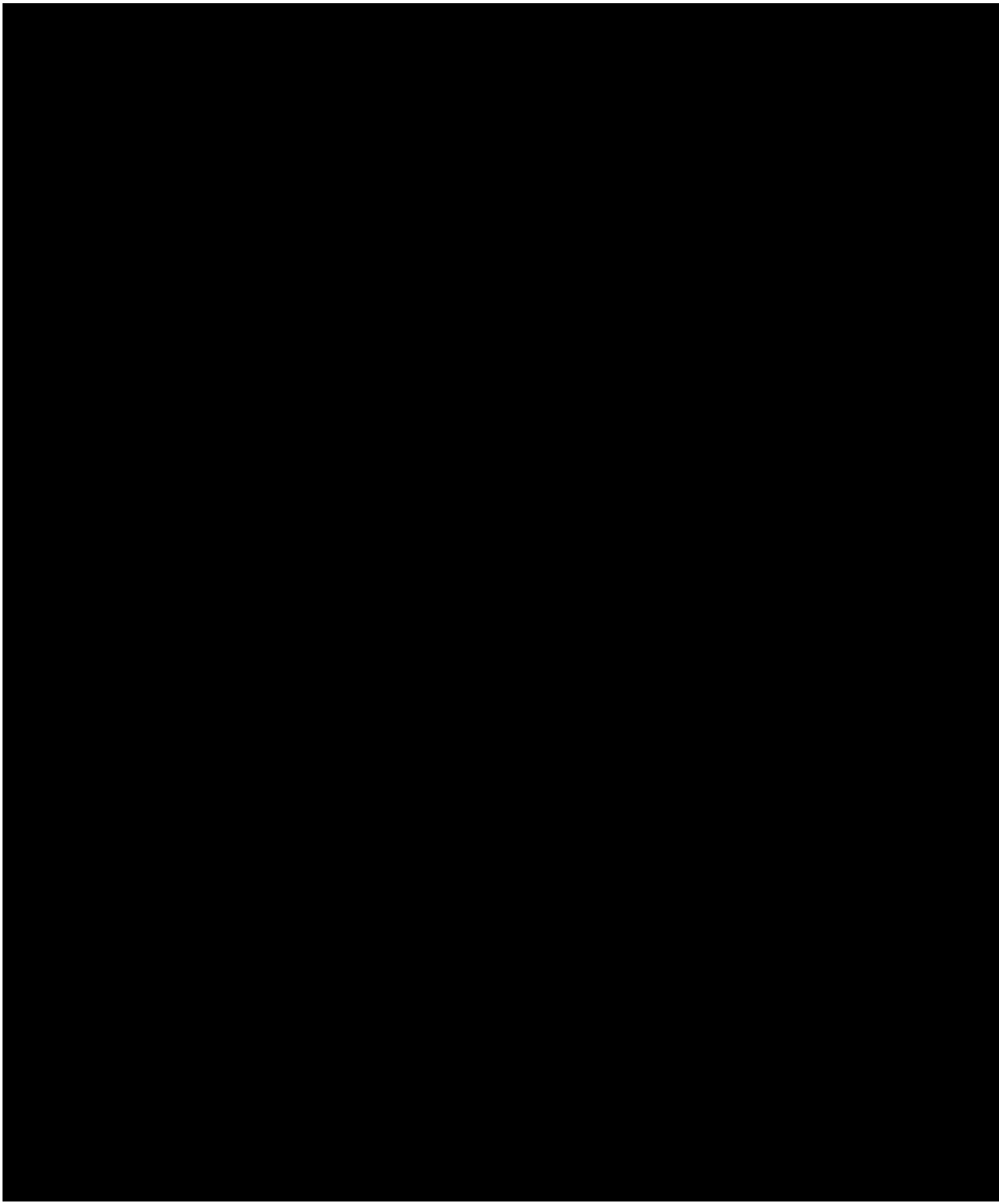
Submit current resumes for all board members that include each board member's professional experience and educational background.

Jairo Guzmán

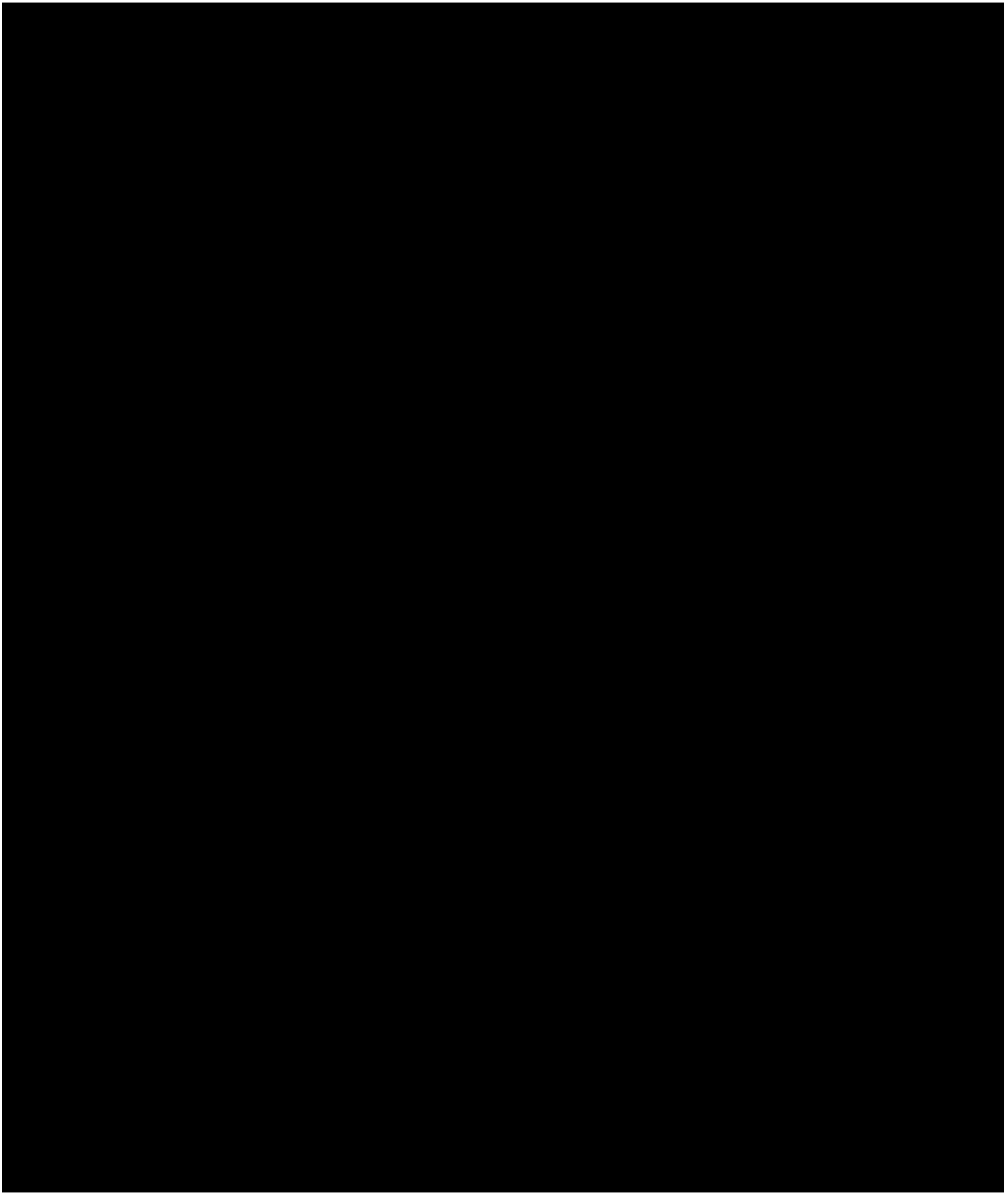
[redacted]

Visionary senior executive with extensive experience managing multi-ethnic & racially-diverse staffs, program development & implementation, program evaluation, financial management, and board/relationship development.

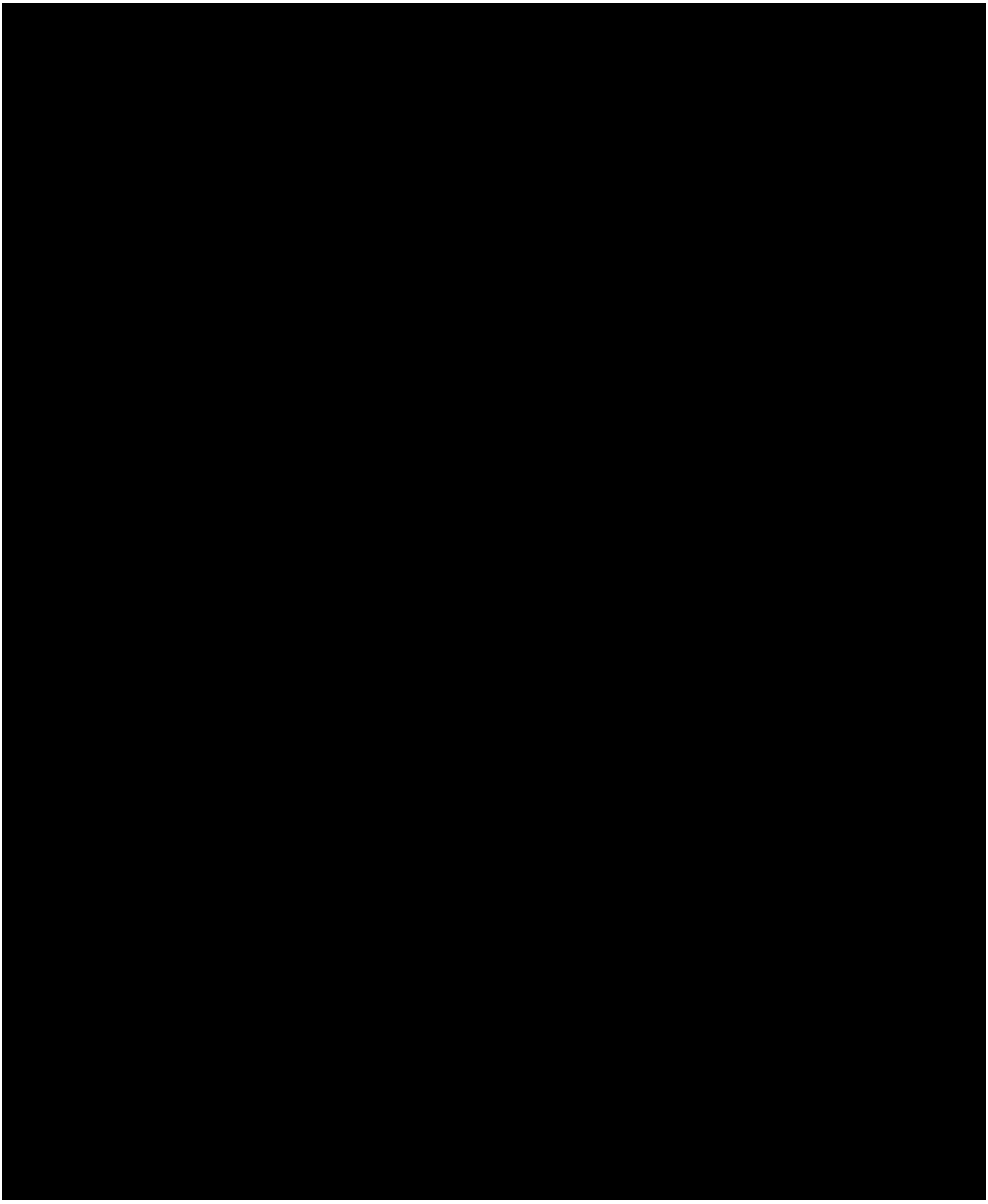
[redacted]



Jairo Guzmán



Jairo Guzmán



Jairo Guzmán

Jairo Guzmán

Miguel Balbuena, MPA, MS.ED

[redacted]

Executive Summary

Over twenty-two years of experience in:

- Youth Development/Leadership
- Family and Community Development
- School and District Relationship Building
- Supporting and Supervising School-Based Mental Health Clinics
- Program Development and
- Budget Management of City, State, and Federal Grants

Highly recognized Education Non-Profit professional, extremely passionate about supporting children/youth and families to equip themselves with the personal tools they need to succeed as individuals. A thought leader in the areas of public school education, youth development agencies, strategic planning, and cradle-to-college-to-career readiness that supports the building of collaborative communities around system change.

[redacted]

Director of Operations and Programs

ROLINDA RAMOS

[redacted]

Summary

Bilingual Spanish professional with over 20 years of experience directing all aspects of property and program management for culturally diverse residential communities. Strategically monitors and addresses tenant needs while ensuring quality of life and compliance through proactive oversight of daily operations. Confidently controls budgets and effectively coordinates and leads projects

[redacted]

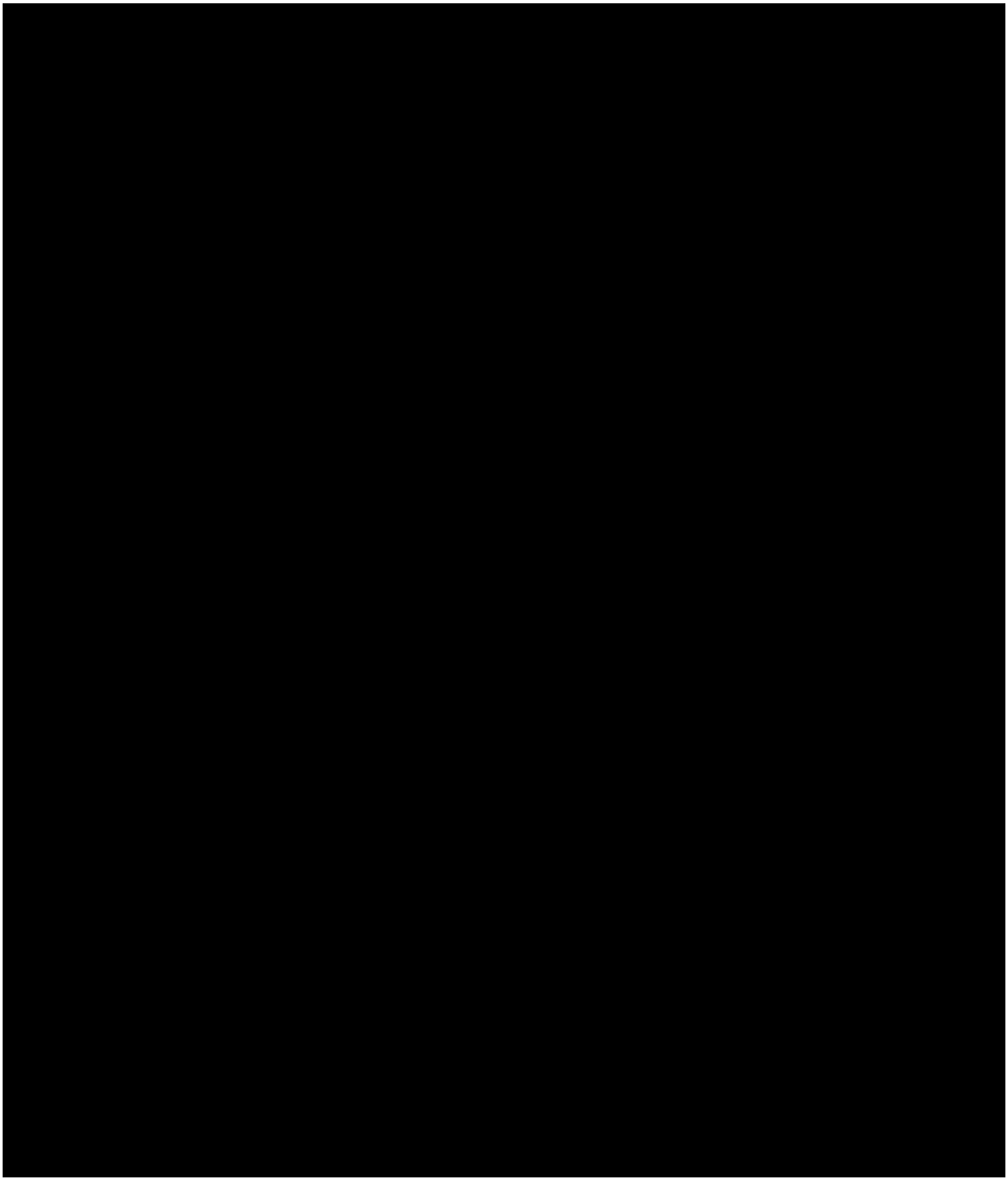
[redacted]

[redacted]

Deborah Vila-Tricomi

[redacted]

Anivelca Cordova



David N. Ramos

[redacted]

Rosemarie Torres

[redacted]

Professional Summary

Hard-working deputy director familiar with best practices of youth development. Seasoned department and program leader with 36 years of progressive experience. Ready to apply expertise and strengths to new role with the ability to contribute to administration.

Talented Deputy Director well-versed in grant writing, financial and ministration and program management. Adept at leading teams, building relationships, as well as being skilled in organizing projects.

Seasoned Deputy Director with wealth of continual process and operation improvement experience. Successfully oversees daily operations, planning and quality control, and develops and monitors resources to accomplish successful program outcomes. Broad history and establish in standard operating procedures and tracking and reporting processes, tools and information flows. Actively engages direct reports to achieve business goals, tracks progress towards goals and increases effectiveness and efficiency of leaders.

Versatile Deputy Director with 36 years of municipal programs experience. Works well with diverse stakeholders to accomplish objectives, drive productivity and streamline operations. Expertise includes administration, fiscal management and performance improvements.

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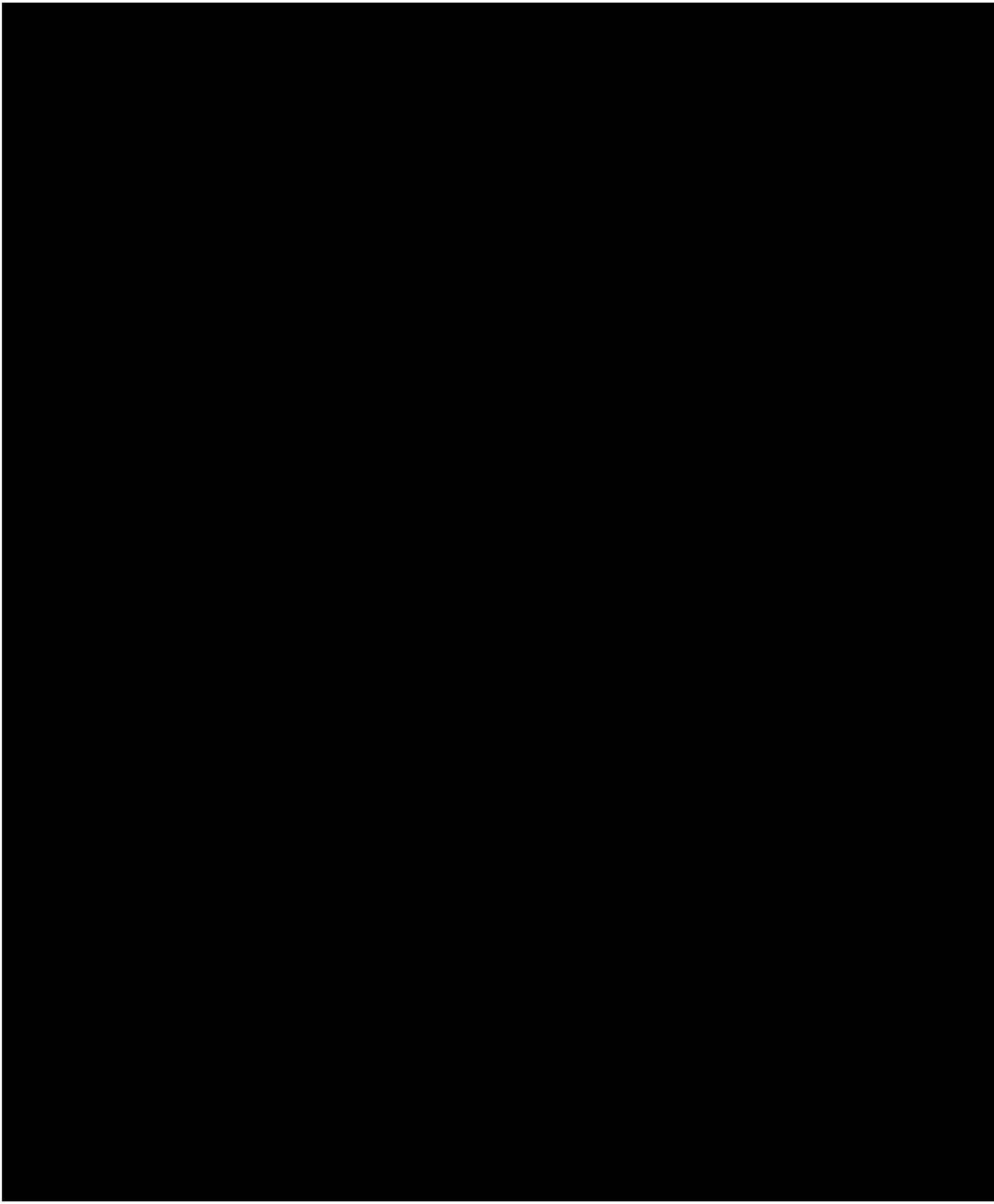

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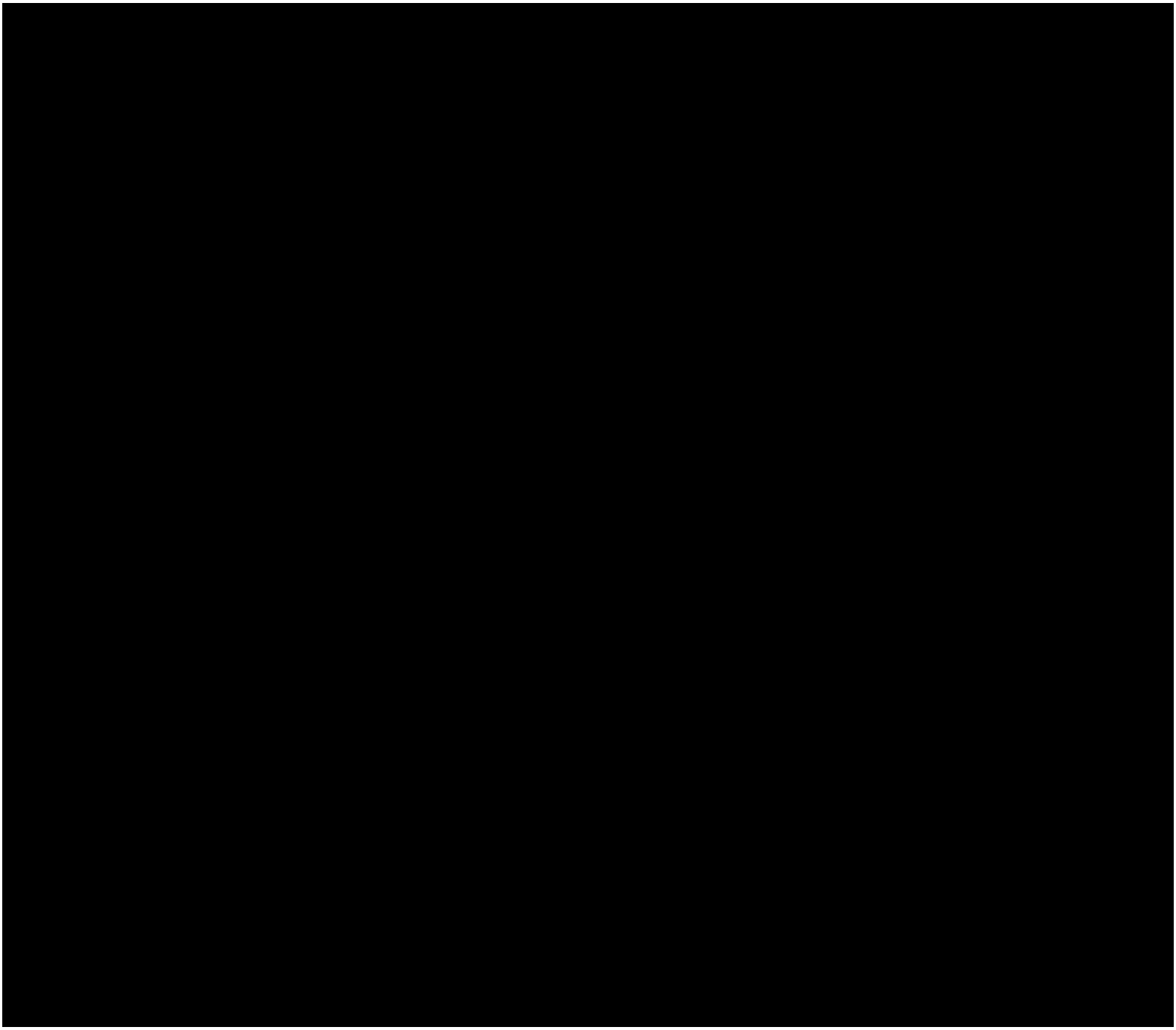

El Barrio Charter School for International Cultures and the Arts
R-14i – Board Member RFI Forms

Response 14i - Board Members Request for Information Forms

Each proposed board trustee must complete, sign, and attach the Request for Information Prospective Charter School Trustees ("RFI") form available on the Institute's website.

NOTE: Existing SUNY-authorized education corporations submitting an application to open a new school are not required to submit RFI forms for existing trustees.

SUNY Charter Schools Institute
The State University of New York

Request for Information
Prospective Not-For-Profit Charter School Education Corporation Trustees

Guidance and Form

For Charter Schools Authorized by the State University of New York Board of Trustees

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Updated: February 2021

SUNY Charter Schools Institute
H. Carl McCall SUNY Building
353 Broadway
Albany, NY 12246
(518) 445-4250 (phone)
www.newyorkcharters.org

INTRODUCTION

Serving on a public charter school education corporation board is a position of great trust and responsibility. The law charges trustees with overseeing the education of all students enrolled in each school the not-for-profit education corporation has the authority to operate, the expenditure of public and private monies directed to the school(s), and, if applicable, the oversight of any charter/education management organization ("CMO/EMO").

The State University of New York Board of Trustees (the "SUNY Trustees") requires all new education corporation board members be approved by the SUNY Charter Schools Institute (the "Institute") pursuant to the terms of the education corporation's Charter Agreement. The Institute uses this Request for Information ("RFI") form as part of that process. Once the board elects a proposed trustee, the Institute requests the prospective trustee to complete the following form by providing answers to each of the items, and signing the certification.

Only in very rare cases does the Institute reject properly approved prospective trustees who have provided all information requested on this form. These cases are generally limited to prospective members who would have severe conflicts of interest in fulfilling their fiduciary or other duties as an education corporation trustee, who are proposed to be seated in violation of the education corporation's charter or by-laws, or whose criminal history would disqualify them. Questions related to conflict of interest may be addressed to the education corporation's counsel or counsel at the Institute.

Pursuant to New York's Freedom of Information Law ("FOIL"), any personal information listed on or attached to this form (including the Charter School Trustee Contact Information form) that would constitute an unwarranted invasion of personal privacy will not be disclosed (home address, email, telephone number, etc.).

1. REQUEST FOR INFORMATION

A. Applicable Charter Agreement Provisions

The following image shows the applicable provision from the Model Charter Agreement (available at http://www.newyorkcharters.org/wp-content/uploads/Model-Charter-July-2017.pdf), which is the same or very similar to that of each education corporation's Charter Agreement:

- Section 2.3, *Selection of New Education Corporation Board Members*.

2.3 Selection of New Education Corporation Board Members. All Corporate Trustees shall possess appropriate qualifications for membership on the Education Corporation Board, as such qualifications are set forth in the Terms of Operation, and shall be seated pursuant to the following procedures. Prior to the appointment or final election of any new Corporate Trustee, the Education Corporation Board must submit to the Trustees (pursuant to a duly approved resolution of the Education Corporation Board) the name of the proposed Corporate Trustee and such individual must timely provide to the Trustees, in writing and/or in person, such background information as the Trustees shall require (the "**School Trustee Background Information**"). Within forty-five (45) days of receiving the name of the proposed Corporate Trustee and the School Trustee Background Information, the Trustees shall in writing reject or approve such individual. In the event that the Trustees do not provide in writing an approval or rejection within the forty-five (45) day time period, the proposed Corporate Trustee may be seated so long as such action would be consistent with the By-laws and any other applicable Terms of Operation. A failure by the Education Corporation or the proposed Corporate Trustee to timely provide the School Trustee Background Information to the Trustees shall be grounds for his or her rejection.

B. Applicable Laws and Regulations

None.

C. Discussion

In order to legally seat a person on a charter school board, the following procedures should generally be followed as well as any specific provisions contained in education corporation's by-laws:

- When a board seat becomes vacant or is created, the board (by committee or otherwise) should seek nominations for a person to fill the vacant seat with appropriate qualifications per the Charter Agreement *and* by-laws requirements.

- The board secretary or other administrator should review the by-laws to determine the proper number of trustees that may be seated on the board, and that the number is within the proper range (e.g., 7-11). If the board has more members than the upper end of the range, a request to amend the by-laws must be made to the Institute or the

education corporation may not fill the seat. In cases where the board is expanding the number of trustees (as opposed to filling a vacancy) the board must do so prior to the election of the proposed trustee (even if being voted at the same meeting) and clearly reflect same in the minutes.

- Note: the legal limits on board size are 5 minimum and 25 maximum, although best practice has shown boards of 11 or under to be effective.

- The board secretary or other administrator should review the following to determine the proper qualification of the prospective board member:

    - Charter Agreement section entitled "Governance; Education Corporation Board; By-laws" (Section 2.2 in recent charters) for the following:

        - compliance with the 40% rule (no more than 40% of the school board may be affiliated with any single entity unless the school has received a waiver from the SUNY Trustees); and,

        - compliance with provisions prohibiting or restricting board membership for persons associated with a CMO/EMO.

    - Charter Agreement Exhibit A, "Additional Assurances and Terms," if any, which may contain restrictions on board membership or a waiver thereof;

    - Charter Agreement Exhibit A, "Terms of Operation;" any sections dealing with governance;

    - By-laws, which may:

        - state what type or "class" of trustee must be elected, e.g., parent, teacher representative, community member;
        - state any conditions that must be met prior to the election or nomination of a proposed trustee (vote of the parent/teacher organization; vote of partner organization, etc.);
        - direct how the trustee will be elected or appointed (super-majority vote, vote of corporate member, etc.); and/or,
        - state how long the term of a trustee will be. When vacant seats are filled, the new trustee serves for the remainder of the prior trustee's term. When new seats are created, the board, or other methodology in the by-laws, may dictate the length of the term, which may be staggered with other terms. It is good practice for the secretary to keep a multi-year elections calendar to track each trustee's term.

The education corporation board or corporate member elects or appoints the *prospective* trustee at a duly convened meeting of the applicable board with a quorum and following any by-laws restrictions on elections. The Institute will approve or reject such proposed

trustee in writing within 45 days of submission of *all* of the required documentation:

- complete *Request for Information, Prospective Charter School Education Corporation Trustee* ("RFI form");
- resume or brief biographical information;
- updated list of board of trustees; and,
- evidence of proper election (e.g., signed resolution or meeting minutes reflecting vote).

If the Institute takes no action within the 45 day period, the person may be seated as a school trustee.

D. *Responsible Tasks*

- Submit a copy of the signed resolution electing the prospective trustee or the meeting minutes showing such election.
- Submit the original *RFI form.* After each prospective trustee reviews the by-laws, code of ethics and any conflict of interest policies of the education corporation, the board secretary or administrator should have each prospective trustee complete a RFI form, which the education corporation or proposed trustee must submit to the Institute together with a resume or brief biographical information.
- Submit an updated board list to the Institute reflecting the proposed trustee's election.
- After approval by the Institute, the board secretary or other administrator should inform the new trustee, and all trustees, of his or her official seating on the board. The trustee may now be counted for purposes of quorum and vote.
- As a reminder, the education corporation must notify the SUNY Trustees within five (5) business days of any of the following education corporation trustee actions: removal; resignation; expiration of term without re-election; or, otherwise leaving the board.

Request for Information
Prospective Charter School Education Corporation Trustee
Form

Background

1. Name of charter school education corporation for which you intend to serve as a trustee.

   El Barrio Charter School for International Cultures and the Arts

2. Full name: Anivelca Cordova

   Home Address: [redacted]

   Business Name and Address: [redacted]

   Home telephone No.: [redacted]

   Work telephone No:. [redacted]

   E-mail address: [redacted]

3. A brief educational and employment history (or you may attach a resume):
   ☑ Resume attached.

4. Please affirm that you will be at least 18 years old by the date of appointment to the education corporation's board. ☑ I affirm.

5. Please indicate whether you currently or have previously served on a board of a school district, another charter school education corporation, a non-public school or any not-for-profit corporation. ☐ Does not apply to me. ☑ Yes.

   Name(s) of School/Not-for-Profit Corporation(s):

   I currently serve on the Board of the Women in Housing and Finance organization. I served on the Board of Neighborhood Housing Services Mortgage Corporation from September 2007 to July 2009.

6. Please indicate if you have ever been convicted of a misdemeanor related to honesty or trustworthiness, or a felony. If the answer to this question is yes, please provide details of the offense, the date, disposition, etc.

☑ Does not apply to me. ☐ Yes.

Details:

7. Please indicate if you have ever entered into a settlement agreement, consent decree, adjournment in contemplation of dismissal, assurance of discontinuance or other, similar agreement with the Securities Exchange Commission, Internal Revenue Service, the U.S. attorney general or the attorney general of any state, a U.S. or district attorney or any other law enforcement or regulatory body concerning the discharge of your duties as a board member of a for-profit or not-for profit entity or as an executive of such entity. If the answer to this question is yes, please provide details of the agreement.

☑ Does not apply to me. ☐ Yes.

Details:

Conflicts

8. Please indicate whether you or your spouse knows any of the other charter school education corporation trustees, or prospective or former trustees. If so, please indicate the precise nature of your relationship.

   ☑ I / we do not know any such trustees. ☐ Yes.

   Details:

9. Please indicate whether you or your spouse knows any person who is, or has been in the last two years, an employee of the education corporation. If so, indicate the precise nature of your relationship.

   ☑ I / we do not know any such employees. ☐ Yes.

   Details:

10. Please indicate whether you or your spouse knows anyone who is doing, or plans to do, business with the education corporation or any of the schools it has the authority to operate (whether as an individual or as a director, officer, employee or agent of an entity). If so, indicate and describe the precise nature of your relationship and the nature of the business that such person or entity is transacting or will be transacting with the education corporation.

    ☑ I / we do not know any such persons. ☐ Yes.

    Details:

11. Please indicate if you, your spouse or other immediate family members anticipate conducting, or are conducting, any business with the education corporation or any school it has the authority to operate. If so, please indicate the precise nature of the business that is being or will be conducted.

    ☑ I / we do not anticipate conducting any such business. ☐ Yes.

    Details:

12. If the education corporation or any of the schools it has the authority to operate contracts with an educational service provider (a management company, whether for-profit or not-for-profit), please indicate whether you or your spouse know any employees, officers, owners, directors or agents of that provider. If the answer is in the affirmative, please describe any such relationship.

☐ Not applicable because the education corporation does not contact with a management company or charter management organization.

☑ I / we do not know any such persons.

☐ Yes.

Details:

13. If the education corporation contracts with an educational service provider including a charter management organization, please indicate whether you, your spouse or other immediate family members have a direct or indirect ownership, employment, financial, contractual or management interest in the provider. For any interest indicated, please provide a detailed description.

☑ N/A.

☐ I / we have no such interest.

☐ Yes.

Details:

14. If the education corporation or any of the schools it has the authority to operate is partnered with an educational service provider including a charter management organization, please indicate if you, your spouse or other immediate family member anticipate conducting, or are conducting, any business with the provider. If so, please indicate the precise nature of the business that is being or will be conducted.

☑ N/A.

☐ I / we or my family do not anticipate conducting any such business.

☐ Yes.

Details:

15. Please indicate whether you, your spouse or other immediate family members are a director, officer, employee, partner or member of, or are otherwise associated with, any organization which filed an application in conjunction with the education corporation, i.e., is partnered with the education corporation. (For the identity of all such organizations, please consult with the chair of the board.) To the extent you have provided this information in response to prior items, you may so indicate.

☒ Does not apply to me, my spouse or family.

☐ Yes.

Details:

16. Please indicate any potential ethical or legal conflicts of interests that would, or are likely to, exist should you be approved for service on the education corporation board. Please note that being a parent of a school student, serving on another charter school's board or being employed by the school are conflicts that should be disclosed, but do not make you automatically ineligible to serve as a trustee.

☑ None.

☐ Yes.

Details:

17. Please indicate any individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, trust, non-profit organization, or other organization or group of people doing business with the education corporation, and in which such entity you and/or your immediate family members have a financial interest or other relationship.

☑ None.

☐ Yes.

Details:

18. Please indicate how you would handle a situation in which you believe one or more members of the education corporation's board are involved in self-dealing (working for their own benefit, or the benefit of their friends and family). Please note that simply confronting the involved trustee is not usually a sufficient answer.

In this situation, I would first consult the Board bylaws to ensure that I follow the proper procedure for bringing these concerns before the entire Board. I would provide a written summary if necessary and provide any other back up to substantiate my position and would request that the Board member be asked to step down or resign as a member of the Board. I think it is very important for Board Members to conduct themselves in a professional manner and the make sure that decisions are made with the best interest of the education corporation, and it's student body.

Other

19. Please affirm that you have read the education corporation's by-laws and conflict-of-interest policies (Code of Ethics). ☑ I affirm.

20. Please provide any other information that you feel pertinent to the SUNY Charter Schools Institute's review.

Certification

I, Anivelca Cordova, certify to the best of my knowledge and ability that the information I am providing to the State University of New York/Charter Schools Institute in regards to my application to serve as a member of the board of trustees of El Barrio Charter School for International Cultures and the Arts is true and correct in every respect.

[redacted]

Signature

1/23/2024

Date

SUNY Charter Schools Institute
The State University of New York

Request for Information
Prospective Not-For-Profit Charter School Education Corporation Trustees

Guidance and Form

For Charter Schools Authorized by the State University of New York Board of Trustees

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Updated: February 2021

SUNY Charter Schools Institute
H. Carl McCall SUNY Building
353 Broadway
Albany, NY 12246
(518) 445-4250 (phone)
www.newyorkcharters.org

INTRODUCTION

Serving on a public charter school education corporation board is a position of great trust and responsibility. The law charges trustees with overseeing the education of all students enrolled in each school the not-for-profit education corporation has the authority to operate, the expenditure of public and private monies directed to the school(s), and, if applicable, the oversight of any charter/education management organization ("CMO/EMO").

The State University of New York Board of Trustees (the "SUNY Trustees") requires all new education corporation board members be approved by the SUNY Charter Schools Institute (the "Institute") pursuant to the terms of the education corporation's Charter Agreement. The Institute uses this Request for Information ("RFI") form as part of that process. Once the board elects a proposed trustee, the Institute requests the prospective trustee to complete the following form by providing answers to each of the items, and signing the certification.

Only in very rare cases does the Institute reject properly approved prospective trustees who have provided all information requested on this form. These cases are generally limited to prospective members who would have severe conflicts of interest in fulfilling their fiduciary or other duties as an education corporation trustee, who are proposed to be seated in violation of the education corporation's charter or by-laws, or whose criminal history would disqualify them. Questions related to conflict of interest may be addressed to the education corporation's counsel or counsel at the Institute.

Pursuant to New York's Freedom of Information Law ("FOIL"), any personal information listed on or attached to this form (including the Charter School Trustee Contact Information form) that would constitute an unwarranted invasion of personal privacy will not be disclosed (home address, email, telephone number, etc.).

1. REQUEST FOR INFORMATION

A. *Applicable Charter Agreement Provisions*

The following image shows the applicable provision from the Model Charter Agreement (available at http://www.newyorkcharters.org/wp-content/uploads/Model-Charter-July-2017.pdf), which is the same or very similar to that of each education corporation's Charter Agreement:

- Section 2.3, *Selection of New Education Corporation Board Members.*

> 2.3 Selection of New Education Corporation Board Members. All Corporate Trustees shall possess appropriate qualifications for membership on the Education Corporation Board, as such qualifications are set forth in the Terms of Operation, and shall be seated pursuant to the following procedures. Prior to the appointment or final election of any new Corporate Trustee, the Education Corporation Board must submit to the Trustees (pursuant to a duly approved resolution of the Education Corporation Board) the name of the proposed Corporate Trustee and such individual must timely provide to the Trustees, in writing and/or in person, such background information as the Trustees shall require (the "**School Trustee Background Information**"). Within forty-five (45) days of receiving the name of the proposed Corporate Trustee and the School Trustee Background Information, the Trustees shall in writing reject or approve such individual. In the event that the Trustees do not provide in writing an approval or rejection within the forty-five (45) day time period, the proposed Corporate Trustee may be seated so long as such action would be consistent with the By-laws and any other applicable Terms of Operation. A failure by the Education Corporation or the proposed Corporate Trustee to timely provide the School Trustee Background Information to the Trustees shall be grounds for his or her rejection.

B. *Applicable Laws and Regulations*

None.

C. *Discussion*

In order to legally seat a person on a charter school board, the following procedures should generally be followed as well as any specific provisions contained in education corporation's by-laws:

- When a board seat becomes vacant or is created, the board (by committee or otherwise) should seek nominations for a person to fill the vacant seat with appropriate qualifications per the Charter Agreement *and* by-laws requirements.

- The board secretary or other administrator should review the by-laws to determine the proper number of trustees that may be seated on the board, and that the number is within the proper range (e.g., 7-11). If the board has more members than the upper end of the range, a request to amend the by-laws must be made to the Institute or the

education corporation may not fill the seat. In cases where the board is expanding the number of trustees (as opposed to filling a vacancy) the board must do so prior to the election of the proposed trustee (even if being voted at the same meeting) and clearly reflect same in the minutes.

- Note: the legal limits on board size are 5 minimum and 25 maximum, although best practice has shown boards of 11 or under to be effective.

- The board secretary or other administrator should review the following to determine the proper qualification of the prospective board member:

    - Charter Agreement section entitled "Governance; Education Corporation Board; By-laws" (Section 2.2 in recent charters) for the following:

        - compliance with the 40% rule (no more than 40% of the school board may be affiliated with any single entity unless the school has received a waiver from the SUNY Trustees); and,

        - compliance with provisions prohibiting or restricting board membership for persons associated with a CMO/EMO.

    - Charter Agreement Exhibit A, "Additional Assurances and Terms," if any, which may contain restrictions on board membership or a waiver thereof;

    - Charter Agreement Exhibit A, "Terms of Operation;" any sections dealing with governance;

    - By-laws, which may:

        - state what type or "class" of trustee must be elected, e.g., parent, teacher representative, community member;
        - state any conditions that must be met prior to the election or nomination of a proposed trustee (vote of the parent/teacher organization; vote of partner organization, etc.);
        - direct how the trustee will be elected or appointed (super-majority vote, vote of corporate member, etc.); and/or,
        - state how long the term of a trustee will be. When vacant seats are filled, the new trustee serves for the remainder of the prior trustee's term. When new seats are created, the board, or other methodology in the by-laws, may dictate the length of the term, which may be staggered with other terms. It is good practice for the secretary to keep a multi-year elections calendar to track each trustee's term.

The education corporation board or corporate member elects or appoints the *prospective* trustee at a duly convened meeting of the applicable board with a quorum and following any by-laws restrictions on elections. The Institute will approve or reject such proposed

trustee in writing within 45 days of submission of *all* of the required documentation:

- complete ***Request for Information, Prospective Charter School Education Corporation Trustee*** ("RFI form");
- resume or brief biographical information;
- updated list of board of trustees; and,
- evidence of proper election (e.g., signed resolution or meeting minutes reflecting vote).

If the Institute takes no action within the 45 day period, the person may be seated as a school trustee.

D. ***Responsible Tasks***

- Submit a copy of the signed resolution electing the prospective trustee or the meeting minutes showing such election.
- Submit the original *RFI form.* After each prospective trustee reviews the by-laws, code of ethics and any conflict of interest policies of the education corporation, the board secretary or administrator should have each prospective trustee complete a RFI form, which the education corporation or proposed trustee must submit to the Institute together with a resume or brief biographical information.
- Submit an updated board list to the Institute reflecting the proposed trustee's election.
- After approval by the Institute, the board secretary or other administrator should inform the new trustee, and all trustees, of his or her official seating on the board. The trustee may now be counted for purposes of quorum and vote.
- As a reminder, the education corporation must notify the SUNY Trustees within five (5) business days of any of the following education corporation trustee actions: removal; resignation; expiration of term without re-election; or, otherwise leaving the board.

Request for Information
Prospective Charter School Education Corporation Trustee
Form

Background

1. Name of charter school education corporation for which you intend to serve as a trustee.
   El Barrio Charter School for International Cultures and the Arts

2. Full name: David N. Ramos

   Home Address [redacted]

   Business Name and Address:

   Home telephone No.: [redacted]

   Work telephone No:. [redacted]

   E-mail address: [redacted]

3. A brief educational and employment history (or you may attach a resume):
   ☑ Resume attached.

4. Please affirm that you will be at least 18 years old by the date of appointment to the education corporation's board. ☑ I affirm.

5. Please indicate whether you currently or have previously served on a board of a school district, another charter school education corporation, a non-public school or any not-for-profit corporation. ☑ Does not apply to me. ☐ Yes.

   Name(s) of School/Not-for-Profit Corporation(s):

6. Please indicate if you have ever been convicted of a misdemeanor related to honesty or trustworthiness, or a felony. If the answer to this question is yes, please provide details of the offense, the date, disposition, etc.

☑ Does not apply to me. ☐ Yes.

Details:

7. Please indicate if you have ever entered into a settlement agreement, consent decree, adjournment in contemplation of dismissal, assurance of discontinuance or other, similar agreement with the Securities Exchange Commission, Internal Revenue Service, the U.S. attorney general or the attorney general of any state, a U.S. or district attorney or any other law enforcement or regulatory body concerning the discharge of your duties as a board member of a for-profit or not-for profit entity or as an executive of such entity. If the answer to this question is yes, please provide details of the agreement.

☑ Does not apply to me. ☐ Yes.

Details:

Conflicts

8. Please indicate whether you or your spouse knows any of the other charter school education corporation trustees, or prospective or former trustees. If so, please indicate the precise nature of your relationship.

☑ I / we do not know any such trustees. ☐ Yes.

Details:

9. Please indicate whether you or your spouse knows any person who is, or has been in the last two years, an employee of the education corporation. If so, indicate the precise nature of your relationship.

☑ I / we do not know any such employees. ☐ Yes.

Details:

10. Please indicate whether you or your spouse knows anyone who is doing, or plans to do, business with the education corporation or any of the schools it has the authority to operate (whether as an individual or as a director, officer, employee or agent of an entity). If so, indicate and describe the precise nature of your relationship and the nature of the business that such person or entity is transacting or will be transacting with the education corporation.

☑ I / we do not know any such persons. ☐ Yes.

Details:

11. Please indicate if you, your spouse or other immediate family members anticipate conducting, or are conducting, any business with the education corporation or any school it has the authority to operate. If so, please indicate the precise nature of the business that is being or will be conducted.

☑ I / we do not anticipate conducting any such business. ☐ Yes.

Details:

12. If the education corporation or any of the schools it has the authority to operate contracts with an educational service provider (a management company, whether for-profit or not-for-profit), please indicate whether you or your spouse know any employees, officers, owners, directors or agents of that provider. If the answer is in the affirmative, please describe any such relationship.

☐ Not applicable because the education corporation does not contact with a management company or charter management organization.

☑ I / we do not know any such persons.

☐ Yes.

Details:

13. If the education corporation contracts with an educational service provider including a charter management organization, please indicate whether you, your spouse or other immediate family members have a direct or indirect ownership, employment, financial, contractual or management interest in the provider. For any interest indicated, please provide a detailed description.

☑ N/A.

☐ I / we have no such interest.

☐ Yes.

Details:

14. If the education corporation or any of the schools it has the authority to operate is partnered with an educational service provider including a charter management organization, please indicate if you, your spouse or other immediate family member anticipate conducting, or are conducting, any business with the provider. If so, please indicate the precise nature of the business that is being or will be conducted.

☑ N/A.

☐ I / we or my family do not anticipate conducting any such business.

☐ Yes.

Details:

15. Please indicate whether you, your spouse or other immediate family members are a director, officer, employee, partner or member of, or are otherwise associated with, any organization which filed an application in conjunction with the education corporation, i.e., is partnered with the education corporation. (For the identity of all such organizations, please consult with the chair of the board.) To the extent you have provided this information in response to prior items, you may so indicate.

☒ Does not apply to me, my spouse or family.

☐ Yes.

Details:

16. Please indicate any potential ethical or legal conflicts of interests that would, or are likely to, exist should you be approved for service on the education corporation board. Please note that being a parent of a school student, serving on another charter school's board or being employed by the school are conflicts that should be disclosed, but do not make you automatically ineligible to serve as a trustee.

☑ None.

☐ Yes.

Details:

17. Please indicate any individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, trust, non-profit organization, or other organization or group of people doing business with the education corporation, and in which such entity you and/or your immediate family members have a financial interest or other relationship.

☑ None.

☐ Yes.

Details:

18. Please indicate how you would handle a situation in which you believe one or more members of the education corporation's board are involved in self-dealing (working for their own benefit, or the benefit of their friends and family). Please note that simply confronting the involved trustee is not usually a sufficient answer.

In the event that I suspect another trustee of being involved in self-dealing practices, I would follow the chain of command and attempt to corroborate my findings with higher ranking members. If suspicions are of higher ranking members, i would follow protocol for oversight as per board bylaws.

Other

19. Please affirm that you have read the education corporation's by-laws and conflict-of-interest policies (Code of Ethics). ☑ I affirm.

20. Please provide any other information that you feel pertinent to the SUNY Charter Schools Institute's review.

Certification

I, David N. Ramos, certify to the best of my knowledge and ability that the information I am providing to the State University of New York/Charter Schools Institute in regards to my application to serve as a member of the board of trustees of El Barrio Charter School for International C is true and correct in every respect.

[redacted]

Signature

01/30/2024

Date

Request for Information
Prospective Not-For-Profit Charter School Education Corporation Trustees

Guidance and Form

For Charter Schools Authorized by the State University of New York Board of Trustees

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Updated: February 2021

SUNY Charter Schools Institute
H. Carl McCall SUNY Building
353 Broadway
Albany, NY 12246
(518) 445-4250 (phone)
www.newyorkcharters.org

INTRODUCTION

Serving on a public charter school education corporation board is a position of great trust and responsibility. The law charges trustees with overseeing the education of all students enrolled in each school the not-for-profit education corporation has the authority to operate, the expenditure of public and private monies directed to the school(s), and, if applicable, the oversight of any charter/education management organization ("CMO/EMO").

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- Section 2.3, *Selection of New Education Corporation Board Members*.

2.3 Selection of New Education Corporation Board Members. All Corporate Trustees shall possess appropriate qualifications for membership on the Education Corporation Board, as such qualifications are set forth in the Terms of Operation, and shall be seated pursuant to the following procedures. Prior to the appointment or final election of any new Corporate Trustee, the Education Corporation Board must submit to the Trustees (pursuant to a duly approved resolution of the Education Corporation Board) the name of the proposed Corporate Trustee and such individual must timely provide to the Trustees, in writing and/or in person, such background information as the Trustees shall require (the "**School Trustee Background Information**"). Within forty-five (45) days of receiving the name of the proposed Corporate Trustee and the School Trustee Background Information, the Trustees shall in writing reject or approve such individual. In the event that the Trustees do not provide in writing an approval or rejection within the forty-five (45) day time period, the proposed Corporate Trustee may be seated so long as such action would be consistent with the By-laws and any other applicable Terms of Operation. A failure by the Education Corporation or the proposed Corporate Trustee to timely provide the School Trustee Background Information to the Trustees shall be grounds for his or her rejection.

B. Applicable Laws and Regulations

None.

C. Discussion

In order to legally seat a person on a charter school board, the following procedures should generally be followed as well as any specific provisions contained in education corporation's by-laws:

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- Submit the original *RFI form.* After each prospective trustee reviews the by-laws, code of ethics and any conflict of interest policies of the education corporation, the board secretary or administrator should have each prospective trustee complete a RFI form, which the education corporation or proposed trustee must submit to the Institute together with a resume or brief biographical information.
- Submit an updated board list to the Institute reflecting the proposed trustee's election.
- After approval by the Institute, the board secretary or other administrator should inform the new trustee, and all trustees, of his or her official seating on the board. The trustee may now be counted for purposes of quorum and vote.
- As a reminder, the education corporation must notify the SUNY Trustees within five (5) business days of any of the following education corporation trustee actions: removal; resignation; expiration of term without re-election; or, otherwise leaving the board.

Request for Information Prospective Charter School Education Corporation Trustee Form

Background

---

1. Name of charter school education corporation for which you intend to serve as a trustee.

   El Barrio Charter Scool

2. Full name: Deborah Vila-Tricomi

   Home Address: [redacted]

   Business Name and Address:

   Home telephone No.:

   Work telephone No:. [redacted]

   E-mail address: [redacted]

3. A brief educational and employment history (or you may attach a resume): ☑ Resume attached.

4. Please affirm that you will be at least 18 years old by the date of appointment to the education corporation's board. ☑ I affirm.

5. Please indicate whether you currently or have previously served on a board of a school district, another charter school education corporation, a non-public school or any not-for-profit corporation. ☑ Does not apply to me. ☐ Yes.

Name(s) of School/Not-for-Profit Corporation(s):

6. Please indicate if you have ever been convicted of a misdemeanor related to honesty or trustworthiness, or a felony. If the answer to this question is yes, please provide details of the offense, the date, disposition, etc.

   ☑ Does not apply to me. ☐ Yes.

   Details:

7. Please indicate if you have ever entered into a settlement agreement, consent decree, adjournment in contemplation of dismissal, assurance of discontinuance or other, similar agreement with the Securities Exchange Commission, Internal Revenue Service, the U.S. attorney general or the attorney general of any state, a U.S. or district attorney or any other law enforcement or regulatory body concerning the discharge of your duties as a board member of a for-profit or not-for profit entity or as an executive of such entity. If the answer to this question is yes, please provide details of the agreement.

   ☑ Does not apply to me. ☐ Yes.

   Details:

Conflicts

---

8. Please indicate whether you or your spouse knows any of the other charter school education corporation trustees, or prospective or former trustees. If so, please indicate the precise nature of your relationship.

   ☑ I / we do not know any such trustees. Yes.

   Details:

9. Please indicate whether you or your spouse knows any person who is, or has been in the last two years, an employee of the education corporation. If so, indicate the precise nature of your relationship.

☑ I / we do not know any such employees. ☐ Yes.

Details:

10. Please indicate whether you or your spouse knows anyone who is doing, or plans to do, business with the education corporation or any of the schools it has the authority to operate (whether as an individual or as a director, officer, employee or agent of an entity). If so, indicate and describe the precise nature of your relationship and the nature of the business that such person or entity is transacting or will be transacting with the education corporation.

☑ I / we do not know any such persons. ☐ Yes.

Details:

11. Please indicate if you, your spouse or other immediate family members anticipate conducting, or are conducting, any business with the education corporation or any school it has the authority to operate. If so, please indicate the precise nature of the business that is being or will be conducted.

☑ I / we do not anticipate conducting any such business. ☐ Yes.

Details:

12. If the education corporation or any of the schools it has the authority to operate contracts with an educational service provider (a management company, whether for-profit or not-for-profit), please indicate whether you or your spouse know any employees, officers, owners, directors or agents of that provider. If the answer is in the affirmative, please describe any such relationship.

☐ Not applicable because the education corporation does not contact with a management company or charter management organization.

☐ I / we do not know any such persons.

☐ Yes.

Details:

13. If the education corporation contracts with an educational service provider including a charter management organization, please indicate whether you, your spouse or other immediate family members have a direct or indirect ownership, employment, financial, contractual or management interest in the provider. For any interest indicated, please provide a detailed description.

☐ N/A.

☑ I / we have no such interest.

☐ Yes.

Details:

14. If the education corporation or any of the schools it has the authority to operate is partnered with an educational service provider including a charter management organization, please indicate if you, your spouse or other immediate family member anticipate conducting, or are conducting, any business with the provider. If so, please indicate the precise nature of the business that is being or will be conducted.

☐ N/A.

☑ I / we or my family do not anticipate conducting any such business.

☐ Yes.
Details:

15. Please indicate whether you, your spouse or other immediate family members are a director, officer, employee, partner or member of, or are otherwise associated with, any organization which filed an application in conjunction with the education corporation, i.e., is partnered with the education corporation. (For the identity of all such organizations, please consult with the chair of the board.) To the extent you have provided this information in response to prior items, you may so indicate.

☑ Does not apply to me, my spouse or family.

☐ Yes.

Details:

16. Please indicate any potential ethical or legal conflicts of interests that would, or are likely to, exist should you be approved for service on the education corporation board. Please note that being a parent of a school student, serving on another charter school's board or being employed by the school are conflicts that should be disclosed, but do not make you automatically ineligible to serve as a trustee.

☑ None.

☐ Yes.

Details:

17. Please indicate any individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, trust, nonprofit organization, or other organization or group of people doing business with the education corporation, and in which such entity you and/or your immediate family members have a financial interest or other relationship.

☑ None.

☐ Yes.

Details:

18. Please indicate how you would handle a situation in which you believe one or more members of the education corporation's board are involved in self-dealing (working for their own benefit, or the benefit of their friends and family). Please note that simply confronting the involved trustee is not usually a sufficient answer. I would refer to the bylaws and the school's conflict of

interest policy to determine how to proceed.s conflict of interest policy to determine how to proceed.

Other

19. Please affirm that you have read the education corporation's by-laws and conflict-of-interest policies (Code of Ethics). ☑ I affirm.

20. Please provide any other information that you feel pertinent to the SUNY Charter Schools Institute's review.

Certification

I, Deborah Vila-Tricomi, certify to the best of my knowledge and ability that the information I am providing to the State University of New York/Charter Schools Institute in regards to my application to serve as a member of the board of trustees of

El Barrio Charter School for International Cultures and the Arts is true and correct in every respect.

[redacted] Date January 25, 2024

Signature

SUNY Charter Schools Institute
The State University of New York

Request for Information
Prospective Not-For-Profit Charter School Education Corporation Trustees

Guidance and Form

For Charter Schools Authorized by the State University of New York Board of Trustees

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Updated: February 2021

SUNY Charter Schools Institute
H. Carl McCall SUNY Building
353 Broadway
Albany, NY 12246
(518) 445-4250 (phone)
www.newyorkcharters.org

INTRODUCTION

Serving on a public charter school education corporation board is a position of great trust and responsibility. The law charges trustees with overseeing the education of all students enrolled in each school the not-for-profit education corporation has the authority to operate, the expenditure of public and private monies directed to the school(s), and, if applicable, the oversight of any charter/education management organization ("CMO/EMO").

The State University of New York Board of Trustees (the "SUNY Trustees") requires all new education corporation board members be approved by the SUNY Charter Schools Institute (the "Institute") pursuant to the terms of the education corporation's Charter Agreement. The Institute uses this Request for Information ("RFI") form as part of that process. Once the board elects a proposed trustee, the Institute requests the prospective trustee to complete the following form by providing answers to each of the items, and signing the certification.

Only in very rare cases does the Institute reject properly approved prospective trustees who have provided all information requested on this form. These cases are generally limited to prospective members who would have severe conflicts of interest in fulfilling their fiduciary or other duties as an education corporation trustee, who are proposed to be seated in violation of the education corporation's charter or by-laws, or whose criminal history would disqualify them. Questions related to conflict of interest may be addressed to the education corporation's counsel or counsel at the Institute.

Pursuant to New York's Freedom of Information Law ("FOIL"), any personal information listed on or attached to this form (including the Charter School Trustee Contact Information form) that would constitute an unwarranted invasion of personal privacy will not be disclosed (home address, email, telephone number, etc.).

1. REQUEST FOR INFORMATION

A. Applicable Charter Agreement Provisions

The following image shows the applicable provision from the Model Charter Agreement (available at http://www.newyorkcharters.org/wp-content/uploads/Model-Charter-July-2017.pdf), which is the same or very similar to that of each education corporation's Charter Agreement:

- Section 2.3, *Selection of New Education Corporation Board Members*.

2.3 Selection of New Education Corporation Board Members. All Corporate Trustees shall possess appropriate qualifications for membership on the Education Corporation Board, as such qualifications are set forth in the Terms of Operation, and shall be seated pursuant to the following procedures. Prior to the appointment or final election of any new Corporate Trustee, the Education Corporation Board must submit to the Trustees (pursuant to a duly approved resolution of the Education Corporation Board) the name of the proposed Corporate Trustee and such individual must timely provide to the Trustees, in writing and/or in person, such background information as the Trustees shall require (the "**School Trustee Background Information**"). Within forty-five (45) days of receiving the name of the proposed Corporate Trustee and the School Trustee Background Information, the Trustees shall in writing reject or approve such individual. In the event that the Trustees do not provide in writing an approval or rejection within the forty-five (45) day time period, the proposed Corporate Trustee may be seated so long as such action would be consistent with the By-laws and any other applicable Terms of Operation. A failure by the Education Corporation or the proposed Corporate Trustee to timely provide the School Trustee Background Information to the Trustees shall be grounds for his or her rejection.

B. Applicable Laws and Regulations

None.

C. Discussion

In order to legally seat a person on a charter school board, the following procedures should generally be followed as well as any specific provisions contained in education corporation's by-laws:

- When a board seat becomes vacant or is created, the board (by committee or otherwise) should seek nominations for a person to fill the vacant seat with appropriate qualifications per the Charter Agreement *and* by-laws requirements.

- The board secretary or other administrator should review the by-laws to determine the proper number of trustees that may be seated on the board, and that the number is within the proper range (e.g., 7-11). If the board has more members than the upper end of the range, a request to amend the by-laws must be made to the Institute or the

education corporation may not fill the seat. In cases where the board is expanding the number of trustees (as opposed to filling a vacancy) the board must do so prior to the election of the proposed trustee (even if being voted at the same meeting) and clearly reflect same in the minutes.

- Note: the legal limits on board size are 5 minimum and 25 maximum, although best practice has shown boards of 11 or under to be effective.

- The board secretary or other administrator should review the following to determine the proper qualification of the prospective board member:

    - Charter Agreement section entitled "Governance; Education Corporation Board; By-laws" (Section 2.2 in recent charters) for the following:

        - compliance with the 40% rule (no more than 40% of the school board may be affiliated with any single entity unless the school has received a waiver from the SUNY Trustees); and,

        - compliance with provisions prohibiting or restricting board membership for persons associated with a CMO/EMO.

    - Charter Agreement Exhibit A, "Additional Assurances and Terms," if any, which may contain restrictions on board membership or a waiver thereof;

    - Charter Agreement Exhibit A, "Terms of Operation;" any sections dealing with governance;

    - By-laws, which may:

        - state what type or "class" of trustee must be elected, e.g., parent, teacher representative, community member;
        - state any conditions that must be met prior to the election or nomination of a proposed trustee (vote of the parent/teacher organization; vote of partner organization, etc.);
        - direct how the trustee will be elected or appointed (super-majority vote, vote of corporate member, etc.); and/or,
        - state how long the term of a trustee will be. When vacant seats are filled, the new trustee serves for the remainder of the prior trustee's term. When new seats are created, the board, or other methodology in the by-laws, may dictate the length of the term, which may be staggered with other terms. It is good practice for the secretary to keep a multi-year elections calendar to track each trustee's term.

The education corporation board or corporate member elects or appoints the *prospective* trustee at a duly convened meeting of the applicable board with a quorum and following any by-laws restrictions on elections. The Institute will approve or reject such proposed

trustee in writing within 45 days of submission of *all* of the required documentation:

- complete *Request for Information, Prospective Charter School Education Corporation Trustee* ("RFI form");
- resume or brief biographical information;
- updated list of board of trustees; and,
- evidence of proper election (e.g., signed resolution or meeting minutes reflecting vote).

If the Institute takes no action within the 45 day period, the person may be seated as a school trustee.

D. *Responsible Tasks*

- Submit a copy of the signed resolution electing the prospective trustee or the meeting minutes showing such election.
- Submit the original *RFI form.* After each prospective trustee reviews the by-laws, code of ethics and any conflict of interest policies of the education corporation, the board secretary or administrator should have each prospective trustee complete a RFI form, which the education corporation or proposed trustee must submit to the Institute together with a resume or brief biographical information.
- Submit an updated board list to the Institute reflecting the proposed trustee's election.
- After approval by the Institute, the board secretary or other administrator should inform the new trustee, and all trustees, of his or her official seating on the board. The trustee may now be counted for purposes of quorum and vote.
- As a reminder, the education corporation must notify the SUNY Trustees within five (5) business days of any of the following education corporation trustee actions: removal; resignation; expiration of term without re-election; or, otherwise leaving the board.

Request for Information
Prospective Charter School Education Corporation Trustee
Form

Background

1. Name of charter school education corporation for which you intend to serve as a trustee.

2. Full name: Dolores Esposito

   Home Address: [redacted]

   Business Name and Address:

   Home telephone No.:

   Work telephone No:. [redacted]

   E-mail address:

3. A brief educational and employment history (or you may attach a resume):
   ☐ Resume attached.

4. Please affirm that you will be at least 18 years old by the date of appointment to the education corporation's board. ☑ I affirm.

5. Please indicate whether you currently or have previously served on a board of a school district, another charter school education corporation, a non-public school or any not-for-profit corporation. ☑ Does not apply to me. ☐ Yes.

   Name(s) of School/Not-for-Profit Corporation(s):

6. Please indicate if you have ever been convicted of a misdemeanor related to honesty or trustworthiness, or a felony. If the answer to this question is yes, please provide details of the offense, the date, disposition, etc.

☑ Does not apply to me. ☐ Yes.

Details:

7. Please indicate if you have ever entered into a settlement agreement, consent decree, adjournment in contemplation of dismissal, assurance of discontinuance or other, similar agreement with the Securities Exchange Commission, Internal Revenue Service, the U.S. attorney general or the attorney general of any state, a U.S. or district attorney or any other law enforcement or regulatory body concerning the discharge of your duties as a board member of a for-profit or not-for profit entity or as an executive of such entity. If the answer to this question is yes, please provide details of the agreement.

☑ Does not apply to me. ☐ Yes.

Details:

Conflicts

8. Please indicate whether you or your spouse knows any of the other charter school education corporation trustees, or prospective or former trustees. If so, please indicate the precise nature of your relationship.

   ☑ I / we do not know any such trustees. ☐ Yes.

   Details:

9. Please indicate whether you or your spouse knows any person who is, or has been in the last two years, an employee of the education corporation. If so, indicate the precise nature of your relationship.

   ☑ I / we do not know any such employees. ☐ Yes.

   Details:

10. Please indicate whether you or your spouse knows anyone who is doing, or plans to do, business with the education corporation or any of the schools it has the authority to operate (whether as an individual or as a director, officer, employee or agent of an entity). If so, indicate and describe the precise nature of your relationship and the nature of the business that such person or entity is transacting or will be transacting with the education corporation.

    ☑ I / we do not know any such persons. ☐ Yes.

    Details:

11. Please indicate if you, your spouse or other immediate family members anticipate conducting, or are conducting, any business with the education corporation or any school it has the authority to operate. If so, please indicate the precise nature of the business that is being or will be conducted.

    ☑ I / we do not anticipate conducting any such business. ☐ Yes.

    Details:

12. If the education corporation or any of the schools it has the authority to operate contracts with an educational service provider (a management company, whether for-profit or not-for-profit), please indicate whether you or your spouse know any employees, officers, owners, directors or agents of that provider. If the answer is in the affirmative, please describe any such relationship.

☑ Not applicable because the education corporation does not contact with a management company or charter management organization.

☐ I / we do not know any such persons.

☐ Yes.

Details:

13. If the education corporation contracts with an educational service provider including a charter management organization, please indicate whether you, your spouse or other immediate family members have a direct or indirect ownership, employment, financial, contractual or management interest in the provider. For any interest indicated, please provide a detailed description.

☑ N/A.

☐ I / we have no such interest.

☐ Yes.

Details:

14. If the education corporation or any of the schools it has the authority to operate is partnered with an educational service provider including a charter management organization, please indicate if you, your spouse or other immediate family member anticipate conducting, or are conducting, any business with the provider. If so, please indicate the precise nature of the business that is being or will be conducted.

☑ N/A.

☐ I / we or my family do not anticipate conducting any such business.

☐ Yes.

Details:

15. Please indicate whether you, your spouse or other immediate family members are a director, officer, employee, partner or member of, or are otherwise associated with, any organization which filed an application in conjunction with the education corporation, i.e., is partnered with the education corporation. (For the identity of all such organizations, please consult with the chair of the board.) To the extent you have provided this information in response to prior items, you may so indicate.

☒ Does not apply to me, my spouse or family.

☐ Yes.

Details:

16. Please indicate any potential ethical or legal conflicts of interests that would, or are likely to, exist should you be approved for service on the education corporation board. Please note that being a parent of a school student, serving on another charter school's board or being employed by the school are conflicts that should be disclosed, but do not make you automatically ineligible to serve as a trustee.

☑ None.

☐ Yes.

Details:

17. Please indicate any individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, trust, non-profit organization, or other organization or group of people doing business with the education corporation, and in which such entity you and/or your immediate family members have a financial interest or other relationship.

☑ None.

☐ Yes.

Details:

18. Please indicate how you would handle a situation in which you believe one or more members of the education corporation's board are involved in self-dealing (working for their own benefit, or the benefit of their friends and family). Please note that simply confronting the involved trustee is not usually a sufficient answer.
I would follow appropriate guidelines.

Other

19. Please affirm that you have read the education corporation's by-laws and conflict-of-interest policies (Code of Ethics). ☑ I affirm.

20. Please provide any other information that you feel pertinent to the SUNY Charter Schools Institute's review.
I collaborated with Ms. Evelyn Hey when we were both principals in the NYCDOE in 1998.

Certification

I, Dolores Esposito, certify to the best of my knowledge and ability that the information I am providing to the State University of New York/Charter Schools Institute in regards to my application to serve as a member of the board of trustees of [redacted] is true and correct in every respect.

[redacted]
Signature

1/21/23
Date

SUNY Charter Schools Institute
The State University of New York

Request for Information
Prospective Not-For-Profit Charter School Education Corporation Trustees

Guidance and Form

For Charter Schools Authorized by the State University of New York Board of Trustees

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Updated: February 2021

SUNY Charter Schools Institute
H. Carl McCall SUNY Building
353 Broadway
Albany, NY 12246
(518) 445-4250 (phone)
www.newyorkcharters.org

INTRODUCTION

Serving on a public charter school education corporation board is a position of great trust and responsibility. The law charges trustees with overseeing the education of all students enrolled in each school the not-for-profit education corporation has the authority to operate, the expenditure of public and private monies directed to the school(s), and, if applicable, the oversight of any charter/education management organization ("CMO/EMO").

The State University of New York Board of Trustees (the "SUNY Trustees") requires all new education corporation board members be approved by the SUNY Charter Schools Institute (the "Institute") pursuant to the terms of the education corporation's Charter Agreement. The Institute uses this Request for Information ("RFI") form as part of that process. Once the board elects a proposed trustee, the Institute requests the prospective trustee to complete the following form by providing answers to each of the items, and signing the certification.

Only in very rare cases does the Institute reject properly approved prospective trustees who have provided all information requested on this form. These cases are generally limited to prospective members who would have severe conflicts of interest in fulfilling their fiduciary or other duties as an education corporation trustee, who are proposed to be seated in violation of the education corporation's charter or by-laws, or whose criminal history would disqualify them. Questions related to conflict of interest may be addressed to the education corporation's counsel or counsel at the Institute.

Pursuant to New York's Freedom of Information Law ("FOIL"), any personal information listed on or attached to this form (including the Charter School Trustee Contact Information form) that would constitute an unwarranted invasion of personal privacy will not be disclosed (home address, email, telephone number, etc.).

1. REQUEST FOR INFORMATION

A. *Applicable Charter Agreement Provisions*

The following image shows the applicable provision from the Model Charter Agreement (available at http://www.newyorkcharters.org/wp-content/uploads/Model-Charter-July-2017.pdf), which is the same or very similar to that of each education corporation's Charter Agreement:

- Section 2.3, *Selection of New Education Corporation Board Members*.

> 2.3 Selection of New Education Corporation Board Members. All Corporate Trustees shall possess appropriate qualifications for membership on the Education Corporation Board, as such qualifications are set forth in the Terms of Operation, and shall be seated pursuant to the following procedures. Prior to the appointment or final election of any new Corporate Trustee, the Education Corporation Board must submit to the Trustees (pursuant to a duly approved resolution of the Education Corporation Board) the name of the proposed Corporate Trustee and such individual must timely provide to the Trustees, in writing and/or in person, such background information as the Trustees shall require (the "**School Trustee Background Information**"). Within forty-five (45) days of receiving the name of the proposed Corporate Trustee and the School Trustee Background Information, the Trustees shall in writing reject or approve such individual. In the event that the Trustees do not provide in writing an approval or rejection within the forty-five (45) day time period, the proposed Corporate Trustee may be seated so long as such action would be consistent with the By-laws and any other applicable Terms of Operation. A failure by the Education Corporation or the proposed Corporate Trustee to timely provide the School Trustee Background Information to the Trustees shall be grounds for his or her rejection.

B. *Applicable Laws and Regulations*

None.

C. *Discussion*

In order to legally seat a person on a charter school board, the following procedures should generally be followed as well as any specific provisions contained in education corporation's by-laws:

- When a board seat becomes vacant or is created, the board (by committee or otherwise) should seek nominations for a person to fill the vacant seat with appropriate qualifications per the Charter Agreement *and* by-laws requirements.

- The board secretary or other administrator should review the by-laws to determine the proper number of trustees that may be seated on the board, and that the number is within the proper range (e.g., 7-11). If the board has more members than the upper end of the range, a request to amend the by-laws must be made to the Institute or the

education corporation may not fill the seat. In cases where the board is expanding the number of trustees (as opposed to filling a vacancy) the board must do so prior to the election of the proposed trustee (even if being voted at the same meeting) and clearly reflect same in the minutes.

- Note: the legal limits on board size are 5 minimum and 25 maximum, although best practice has shown boards of 11 or under to be effective.

- The board secretary or other administrator should review the following to determine the proper qualification of the prospective board member:

    - Charter Agreement section entitled "Governance; Education Corporation Board; By-laws" (Section 2.2 in recent charters) for the following:

        - compliance with the 40% rule (no more than 40% of the school board may be affiliated with any single entity unless the school has received a waiver from the SUNY Trustees); and,

        - compliance with provisions prohibiting or restricting board membership for persons associated with a CMO/EMO.

    - Charter Agreement Exhibit A, "Additional Assurances and Terms," if any, which may contain restrictions on board membership or a waiver thereof;

    - Charter Agreement Exhibit A, "Terms of Operation;" any sections dealing with governance;

    - By-laws, which may:

        - state what type or "class" of trustee must be elected, e.g., parent, teacher representative, community member;
        - state any conditions that must be met prior to the election or nomination of a proposed trustee (vote of the parent/teacher organization; vote of partner organization, etc.);
        - direct how the trustee will be elected or appointed (super-majority vote, vote of corporate member, etc.); and/or,
        - state how long the term of a trustee will be. When vacant seats are filled, the new trustee serves for the remainder of the prior trustee's term. When new seats are created, the board, or other methodology in the by-laws, may dictate the length of the term, which may be staggered with other terms. It is good practice for the secretary to keep a multi-year elections calendar to track each trustee's term.

The education corporation board or corporate member elects or appoints the *prospective* trustee at a duly convened meeting of the applicable board with a quorum and following any by-laws restrictions on elections. The Institute will approve or reject such proposed

trustee in writing within 45 days of submission of *all* of the required documentation:

- complete *Request for Information, Prospective Charter School Education Corporation Trustee* ("RFI form");
- resume or brief biographical information;
- updated list of board of trustees; and,
- evidence of proper election (e.g., signed resolution or meeting minutes reflecting vote).

If the Institute takes no action within the 45 day period, the person may be seated as a school trustee.

D. *Responsible Tasks*

- Submit a copy of the signed resolution electing the prospective trustee or the meeting minutes showing such election.
- Submit the original *RFI form.* After each prospective trustee reviews the by-laws, code of ethics and any conflict of interest policies of the education corporation, the board secretary or administrator should have each prospective trustee complete a RFI form, which the education corporation or proposed trustee must submit to the Institute together with a resume or brief biographical information.
- Submit an updated board list to the Institute reflecting the proposed trustee's election.
- After approval by the Institute, the board secretary or other administrator should inform the new trustee, and all trustees, of his or her official seating on the board. The trustee may now be counted for purposes of quorum and vote.
- As a reminder, the education corporation must notify the SUNY Trustees within five (5) business days of any of the following education corporation trustee actions: removal; resignation; expiration of term without re-election; or, otherwise leaving the board.

Request for Information
Prospective Charter School Education Corporation Trustee Form

Background

1. Name of charter school education corporation for which you intend to serve as a trustee.

   El Barrio Charter School for international Cultures and the Arts

2. Full name: Jairo Guzman

   Home Address: [redacted]

   Business Name and Address: [redacted]

   Home telephone No [redacted]

   Work telephone No: [redacted]

   E-mail address: [redacted]

3. A brief educational and employment history (or you may attach a resume):
   ☑ Resume attached.

4. Please affirm that you will be at least 18 years old by the date of appointment to the education corporation's board. ☑ I affirm.

5. Please indicate whether you currently or have previously served on a board of a school district, another charter school education corporation, a non-public school or any not-for-profit corporation. ☐ Does not apply to me. ☑ Yes.

   Name(s) of School/Not-for-Profit Corporation(s):

   Lincoln Hospital
   Northside Charter School
   Nativity Mission Network (Catholic school)

6. Please indicate if you have ever been convicted of a misdemeanor related to honesty or trustworthiness, or a felony. If the answer to this question is yes, please provide details of the offense, the date, disposition, etc.

☑ Does not apply to me. ☐ Yes.

Details:

7. Please indicate if you have ever entered into a settlement agreement, consent decree, adjournment in contemplation of dismissal, assurance of discontinuance or other, similar agreement with the Securities Exchange Commission, Internal Revenue Service, the U.S. attorney general or the attorney general of any state, a U.S. or district attorney or any other law enforcement or regulatory body concerning the discharge of your duties as a board member of a for-profit or not-for profit entity or as an executive of such entity. If the answer to this question is yes, please provide details of the agreement.

☑ Does not apply to me. ☐ Yes.

Details:

Conflicts

8. Please indicate whether you or your spouse knows any of the other charter school education corporation trustees, or prospective or former trustees. If so, please indicate the precise nature of your relationship.

☑ I / we do not know any such trustees. ☐ Yes.

Details:

9. Please indicate whether you or your spouse knows any person who is, or has been in the last two years, an employee of the education corporation. If so, indicate the precise nature of your relationship.

☑ I / we do not know any such employees. ☐ Yes.

Details:

10. Please indicate whether you or your spouse knows anyone who is doing, or plans to do, business with the education corporation or any of the schools it has the authority to operate (whether as an individual or as a director, officer, employee or agent of an entity). If so, indicate and describe the precise nature of your relationship and the nature of the business that such person or entity is transacting or will be transacting with the education corporation.

☑ I / we do not know any such persons. ☐ Yes.

Details:

11. Please indicate if you, your spouse or other immediate family members anticipate conducting, or are conducting, any business with the education corporation or any school it has the authority to operate. If so, please indicate the precise nature of the business that is being or will be conducted.

☑ I / we do not anticipate conducting any such business. ☐ Yes.

Details:

12. If the education corporation or any of the schools it has the authority to operate contracts with an educational service provider (a management company, whether for-profit or not-for-profit), please indicate whether you or your spouse know any employees, officers, owners, directors or agents of that provider. If the answer is in the affirmative, please describe any such relationship.

☑ Not applicable because the education corporation does not contact with a management company or charter management organization.

☐ I / we do not know any such persons.

☐ Yes.

Details:

13. If the education corporation contracts with an educational service provider including a charter management organization, please indicate whether you, your spouse or other immediate family members have a direct or indirect ownership, employment, financial, contractual or management interest in the provider. For any interest indicated, please provide a detailed description.

☑ N/A.

☐ I / we have no such interest.

☐ Yes.

Details:

14. If the education corporation or any of the schools it has the authority to operate is partnered with an educational service provider including a charter management organization, please indicate if you, your spouse or other immediate family member anticipate conducting, or are conducting, any business with the provider. If so, please indicate the precise nature of the business that is being or will be conducted.

☑ N/A.

☐ I / we or my family do not anticipate conducting any such business.

☐ Yes.

Details:

15. Please indicate whether you, your spouse or other immediate family members are a director, officer, employee, partner or member of, or are otherwise associated with, any organization which filed an application in conjunction with the education corporation, i.e., is partnered with the education corporation. (For the identity of all such organizations, please consult with the chair of the board.) To the extent you have provided this information in response to prior items, you may so indicate.

☒ Does not apply to me, my spouse or family.

☐ Yes.

Details:

16. Please indicate any potential ethical or legal conflicts of interests that would, or are likely to, exist should you be approved for service on the education corporation board. Please note that being a parent of a school student, serving on another charter school's board or being employed by the school are conflicts that should be disclosed, but do not make you automatically ineligible to serve as a trustee.

☑ None.

☐ Yes.

Details:

17. Please indicate any individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, trust, non-profit organization, or other organization or group of people doing business with the education corporation, and in which such entity you and/or your immediate family members have a financial interest or other relationship.

☑ None.

☐ Yes.

Details:

18. Please indicate how you would handle a situation in which you believe one or more members of the education corporation's board are involved in self-dealing (working for their own benefit, or the benefit of their friends and family). Please note that simply confronting the involved trustee is not usually a sufficient answer.

    Follow the necessary guidelines stipulated in the by-laws and conflict of interest policy.

Other

19. Please affirm that you have read the education corporation's by-laws and conflict-of-interest policies (Code of Ethics). ☑ I affirm.

20. Please provide any other information that you feel pertinent to the SUNY Charter Schools Institute's review.

Certification

I, Jairo Guzman, certify to the best of my knowledge and ability that the information I am providing to the State University of New York/Charter Schools Institute in regards to my application to serve as a member of the board of trustees of El Barrio Charter School for International Cultures and the Arts is true and correct in every respect.

[redacted]

1/30/2024
Date

Request for Information
Prospective Charter School Education Corporation Trustee
Form

Background

1. Name of charter school education corporation for which you intend to serve as a trustee.
   El Barrio Charter School for International Cultures and the Arts

2. Full name: Miguel A. Balbuena

   Home Address: [redacted]

   Business Name and Address: [redacted]

   Home telephone No.: [redacted]

   Work telephone No:. [redacted]

   E-mail address: [redacted]

3. A brief educational and employment history (or you may attach a resume):
   [X] Resume attached.

4. Please affirm that you will be at least 18 years old by the date of appointment to the education corporation's board. [X] I affirm.

5. Please indicate whether you currently or have previously served on a board of a school district, another charter school education corporation, a non-public school or any not-for-profit corporation. [ ] Does not apply to me. [X] Yes.

   Name(s) of School/Not-for-Profit Corporation(s):
   Rosalyn Yalow Charter School, Bronx, NY

6. Please indicate if you have ever been convicted of a misdemeanor related to honesty or trustworthiness, or a felony. If the answer to this question is yes, please provide details of the offense, the date, disposition, etc.

☒ Does not apply to me. ☐ Yes.

Details:

7. Please indicate if you have ever entered into a settlement agreement, consent decree, adjournment in contemplation of dismissal, assurance of discontinuance or other, similar agreement with the Securities Exchange Commission, Internal Revenue Service, the U.S. attorney general or the attorney general of any state, a U.S. or district attorney or any other law enforcement or regulatory body concerning the discharge of your duties as a board member of a for-profit or not-for profit entity or as an executive of such entity. If the answer to this question is yes, please provide details of the agreement.

☒ Does not apply to me. ☐ Yes.

Details:

Conflicts

8. Please indicate whether you or your spouse knows any of the other charter school education corporation trustees, or prospective or former trustees. If so, please indicate the precise nature of your relationship.

☒ I / we do not know any such trustees. ☐ Yes.

Details:

9. Please indicate whether you or your spouse knows any person who is, or has been in the last two years, an employee of the education corporation. If so, indicate the precise nature of your relationship.

☒ I / we do not know any such employees. ☐ Yes.

Details:

10. Please indicate whether you or your spouse knows anyone who is doing, or plans to do, business with the education corporation or any of the schools it has the authority to operate (whether as an individual or as a director, officer, employee or agent of an entity). If so, indicate and describe the precise nature of your relationship and the nature of the business that such person or entity is transacting or will be transacting with the education corporation.

☒ I / we do not know any such persons. ☐ Yes.

Details:

11. Please indicate if you, your spouse or other immediate family members anticipate conducting, or are conducting, any business with the education corporation or any school it has the authority to operate. If so, please indicate the precise nature of the business that is being or will be conducted.

☒ I / we do not anticipate conducting any such business. ☐ Yes.

Details:

12. If the education corporation or any of the schools it has the authority to operate contracts with an educational service provider (a management company, whether for-profit or not-for-profit), please indicate whether you or your spouse know any employees, officers, owners, directors or agents of that provider. If the answer is in the affirmative, please describe any such relationship.

☒ Not applicable because the education corporation does not contact with a management company or charter management organization.

☐ I / we do not know any such persons.

☐ Yes.

Details:

13. If the education corporation contracts with an educational service provider including a charter management organization, please indicate whether you, your spouse or other immediate family members have a direct or indirect ownership, employment, financial, contractual or management interest in the provider. For any interest indicated, please provide a detailed description.

☒ N/A.

☐ I / we have no such interest.

☐ Yes.

Details:

14. If the education corporation or any of the schools it has the authority to operate is partnered with an educational service provider including a charter management organization, please indicate if you, your spouse or other immediate family member anticipate conducting, or are conducting, any business with the provider. If so, please indicate the precise nature of the business that is being or will be conducted.

☒ N/A.

☐ I / we or my family do not anticipate conducting any such business.

☐ Yes.

Details:

15. Please indicate whether you, your spouse or other immediate family members are a director, officer, employee, partner or member of, or are otherwise associated with, any organization which filed an application in conjunction with the education corporation, i.e., is partnered with the education corporation. (For the identity of all such organizations, please consult with the chair of the board.) To the extent you have provided this information in response to prior items, you may so indicate.

☒ Does not apply to me, my spouse or family.

☐ Yes.

Details:

16. Please indicate any potential ethical or legal conflicts of interests that would, or are likely to, exist should you be approved for service on the education corporation board. Please note that being a parent of a school student, serving on another charter school's board or being employed by the school are conflicts that should be disclosed, but do not make you automatically ineligible to serve as a trustee.

☒ None.

☐ Yes.

Details:

17. Please indicate any individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, trust, non-profit organization, or other organization or group of people doing business with the education corporation, and in which such entity you and/or your immediate family members have a financial interest or other relationship.

☒ None.

☐ Yes.

Details:

18. Please indicate how you would handle a situation in which you believe one or more members of the education corporation's board are involved in self-dealing (working for their own benefit, or the benefit of their friends and family). Please note that simply confronting the involved trustee is not usually a sufficient answer.

I would inform the Chair of the Board and wait for the next steps before speaky to SUNY.

Other

19. Please affirm that you have read the education corporation's by-laws and conflict-of-interest policies (Code of Ethics). [X] I affirm.

20. Please provide any other information that you feel pertinent to the SUNY Charter Schools Institute's review.

Certification

I, Miguel Angel Balbuena, certify to the best of my knowledge and ability that the information I am providing to the State University of New York/Charter Schools Institute in regards to my application to serve as a member of the board of trustees of El Barrio Charter School for International Culture is true and correct in every respect.

[redacted]

1/19/24
Date

SUNY Charter Schools Institute
The State University of New York

Request for Information
Prospective Not-For-Profit Charter School Education Corporation Trustees

Guidance and Form

For Charter Schools Authorized by the State University of New York Board of Trustees

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Updated: February 2021

SUNY Charter Schools Institute
H. Carl McCall SUNY Building
353 Broadway
Albany, NY 12246
(518) 445-4250 (phone)
www.newyorkcharters.org

INTRODUCTION

Serving on a public charter school education corporation board is a position of great trust and responsibility. The law charges trustees with overseeing the education of all students enrolled in each school the not-for-profit education corporation has the authority to operate, the expenditure of public and private monies directed to the school(s), and, if applicable, the oversight of any charter/education management organization ("CMO/EMO").

The State University of New York Board of Trustees (the "SUNY Trustees") requires all new education corporation board members be approved by the SUNY Charter Schools Institute (the "Institute") pursuant to the terms of the education corporation's Charter Agreement. The Institute uses this Request for Information ("RFI") form as part of that process. Once the board elects a proposed trustee, the Institute requests the prospective trustee to complete the following form by providing answers to each of the items, and signing the certification.

Only in very rare cases does the Institute reject properly approved prospective trustees who have provided all information requested on this form. These cases are generally limited to prospective members who would have severe conflicts of interest in fulfilling their fiduciary or other duties as an education corporation trustee, who are proposed to be seated in violation of the education corporation's charter or by-laws, or whose criminal history would disqualify them. Questions related to conflict of interest may be addressed to the education corporation's counsel or counsel at the Institute.

Pursuant to New York's Freedom of Information Law ("FOIL"), any personal information listed on or attached to this form (including the Charter School Trustee Contact Information form) that would constitute an unwarranted invasion of personal privacy will not be disclosed (home address, email, telephone number, etc.).

1. REQUEST FOR INFORMATION

A. *Applicable Charter Agreement Provisions*

The following image shows the applicable provision from the Model Charter Agreement (available at http://www.newyorkcharters.org/wp-content/uploads/Model-Charter-July-2017.pdf), which is the same or very similar to that of each education corporation's Charter Agreement:

- Section 2.3, *Selection of New Education Corporation Board Members*.

2.3 Selection of New Education Corporation Board Members. All Corporate Trustees shall possess appropriate qualifications for membership on the Education Corporation Board, as such qualifications are set forth in the Terms of Operation, and shall be seated pursuant to the following procedures. Prior to the appointment or final election of any new Corporate Trustee, the Education Corporation Board must submit to the Trustees (pursuant to a duly approved resolution of the Education Corporation Board) the name of the proposed Corporate Trustee and such individual must timely provide to the Trustees, in writing and/or in person, such background information as the Trustees shall require (the "**School Trustee Background Information**"). Within forty-five (45) days of receiving the name of the proposed Corporate Trustee and the School Trustee Background Information, the Trustees shall in writing reject or approve such individual. In the event that the Trustees do not provide in writing an approval or rejection within the forty-five (45) day time period, the proposed Corporate Trustee may be seated so long as such action would be consistent with the By-laws and any other applicable Terms of Operation. A failure by the Education Corporation or the proposed Corporate Trustee to timely provide the School Trustee Background Information to the Trustees shall be grounds for his or her rejection.

B. *Applicable Laws and Regulations*

None.

C. *Discussion*

In order to legally seat a person on a charter school board, the following procedures should generally be followed as well as any specific provisions contained in education corporation's by-laws:

- When a board seat becomes vacant or is created, the board (by committee or otherwise) should seek nominations for a person to fill the vacant seat with appropriate qualifications per the Charter Agreement *and* by-laws requirements.

- The board secretary or other administrator should review the by-laws to determine the proper number of trustees that may be seated on the board, and that the number is within the proper range (e.g., 7-11). If the board has more members than the upper end of the range, a request to amend the by-laws must be made to the Institute or the

education corporation may not fill the seat. In cases where the board is expanding the number of trustees (as opposed to filling a vacancy) the board must do so prior to the election of the proposed trustee (even if being voted at the same meeting) and clearly reflect same in the minutes.

- Note: the legal limits on board size are 5 minimum and 25 maximum, although best practice has shown boards of 11 or under to be effective.

- The board secretary or other administrator should review the following to determine the proper qualification of the prospective board member:

    - Charter Agreement section entitled "Governance; Education Corporation Board; By-laws" (Section 2.2 in recent charters) for the following:

        - compliance with the 40% rule (no more than 40% of the school board may be affiliated with any single entity unless the school has received a waiver from the SUNY Trustees); and,

        - compliance with provisions prohibiting or restricting board membership for persons associated with a CMO/EMO.

    - Charter Agreement Exhibit A, "Additional Assurances and Terms," if any, which may contain restrictions on board membership or a waiver thereof;

    - Charter Agreement Exhibit A, "Terms of Operation;" any sections dealing with governance;

    - By-laws, which may:

        - state what type or "class" of trustee must be elected, e.g., parent, teacher representative, community member;
        - state any conditions that must be met prior to the election or nomination of a proposed trustee (vote of the parent/teacher organization; vote of partner organization, etc.);
        - direct how the trustee will be elected or appointed (super-majority vote, vote of corporate member, etc.); and/or,
        - state how long the term of a trustee will be. When vacant seats are filled, the new trustee serves for the remainder of the prior trustee's term. When new seats are created, the board, or other methodology in the by-laws, may dictate the length of the term, which may be staggered with other terms. It is good practice for the secretary to keep a multi-year elections calendar to track each trustee's term.

The education corporation board or corporate member elects or appoints the *prospective* trustee at a duly convened meeting of the applicable board with a quorum and following any by-laws restrictions on elections. The Institute will approve or reject such proposed

trustee in writing within 45 days of submission of *all* of the required documentation:

- complete *Request for Information, Prospective Charter School Education Corporation Trustee* ("RFI form");
- resume or brief biographical information;
- updated list of board of trustees; and,
- evidence of proper election (e.g., signed resolution or meeting minutes reflecting vote).

If the Institute takes no action within the 45 day period, the person may be seated as a school trustee.

D. *Responsible Tasks*

- Submit a copy of the signed resolution electing the prospective trustee or the meeting minutes showing such election.
- Submit the original *RFI form.* After each prospective trustee reviews the by-laws, code of ethics and any conflict of interest policies of the education corporation, the board secretary or administrator should have each prospective trustee complete a RFI form, which the education corporation or proposed trustee must submit to the Institute together with a resume or brief biographical information.
- Submit an updated board list to the Institute reflecting the proposed trustee's election.
- After approval by the Institute, the board secretary or other administrator should inform the new trustee, and all trustees, of his or her official seating on the board. The trustee may now be counted for purposes of quorum and vote.
- As a reminder, the education corporation must notify the SUNY Trustees within five (5) business days of any of the following education corporation trustee actions: removal; resignation; expiration of term without re-election; or, otherwise leaving the board.

Request for Information
Prospective Charter School Education Corporation Trustee
Form

Background

1. Name of charter school education corporation for which you intend to serve as a trustee.

   El Barrio Charter School for International Cultures and the Arts.

2. Full name: Rolinda Ramos

   Home Address [redacted]

   Business Name and Address: [redacted]

   Home telephone No. [redacted]

   Work telephone No: [redacted]

   E-mail address:

3. A brief educational and employment history (or you may attach a resume):
   ☑ Resume attached.

4. Please affirm that you will be at least 18 years old by the date of appointment to the education corporation's board. ☑ I affirm.

5. Please indicate whether you currently or have previously served on a board of a school district, another charter school education corporation, a non-public school or any not-for-profit corporation. ☑ Does not apply to me. ☐ Yes.

   Name(s) of School/Not-for-Profit Corporation(s):

6. Please indicate if you have ever been convicted of a misdemeanor related to honesty or trustworthiness, or a felony. If the answer to this question is yes, please provide details of the offense, the date, disposition, etc.

☑ Does not apply to me. ☐ Yes.

Details:

7. Please indicate if you have ever entered into a settlement agreement, consent decree, adjournment in contemplation of dismissal, assurance of discontinuance or other, similar agreement with the Securities Exchange Commission, Internal Revenue Service, the U.S. attorney general or the attorney general of any state, a U.S. or district attorney or any other law enforcement or regulatory body concerning the discharge of your duties as a board member of a for-profit or not-for profit entity or as an executive of such entity. If the answer to this question is yes, please provide details of the agreement.

☑ Does not apply to me. ☐ Yes.

Details:

Conflicts

8. Please indicate whether you or your spouse knows any of the other charter school education corporation trustees, or prospective or former trustees. If so, please indicate the precise nature of your relationship.

☑ I / we do not know any such trustees. ☐ Yes.

Details:

9. Please indicate whether you or your spouse knows any person who is, or has been in the last two years, an employee of the education corporation. If so, indicate the precise nature of your relationship.

☑ I / we do not know any such employees. ☐ Yes.

Details:

10. Please indicate whether you or your spouse knows anyone who is doing, or plans to do, business with the education corporation or any of the schools it has the authority to operate (whether as an individual or as a director, officer, employee or agent of an entity). If so, indicate and describe the precise nature of your relationship and the nature of the business that such person or entity is transacting or will be transacting with the education corporation.

☐ I / we do not know any such persons. ☑ Yes.

Details:
As the administrator of El Barrio's Artspace, a facility with ample space for community programming, I have collaborated with employees in hosting employment fairs open to the community.

11. Please indicate if you, your spouse or other immediate family members anticipate conducting, or are conducting, any business with the education corporation or any school it has the authority to operate. If so, please indicate the precise nature of the business that is being or will be conducted.

☐ I / we do not anticipate conducting any such business. ☑ Yes.

Details:
As an affordable housing project with an artist preference, El Barrio's Artspace offers diverse oportunities for creative collaboration, utilizing our inhouse artists who can faciliate arts programming of all genres. We can also extend our spaces for visual arts exhibitions, theatrical productions and dance.

12. If the education corporation or any of the schools it has the authority to operate contracts with an educational service provider (a management company, whether for-profit or not-for-profit), please indicate whether you or your spouse know any employees, officers, owners, directors or agents of that provider. If the answer is in the affirmative, please describe any such relationship.

☐ Not applicable because the education corporation does not contact with a management company or charter management organization.

☑ I / we do not know any such persons.

☐ Yes.

Details:

13. If the education corporation contracts with an educational service provider including a charter management organization, please indicate whether you, your spouse or other immediate family members have a direct or indirect ownership, employment, financial, contractual or management interest in the provider. For any interest indicated, please provide a detailed description.

☑ N/A.

☐ I / we have no such interest.

☐ Yes.

Details:

14. If the education corporation or any of the schools it has the authority to operate is partnered with an educational service provider including a charter management organization, please indicate if you, your spouse or other immediate family member anticipate conducting, or are conducting, any business with the provider. If so, please indicate the precise nature of the business that is being or will be conducted.

☐ N/A.

☐ I / we or my family do not anticipate conducting any such business.

☑ Yes.

Details:
As stated in #11, as agent of El Barrio's Artspace, I anticipate creative collaborations, extending my network of artists and resources of spaces.

15. Please indicate whether you, your spouse or other immediate family members are a director, officer, employee, partner or member of, or are otherwise associated with, any organization which filed an application in conjunction with the education corporation, i.e., is partnered with the education corporation. (For the identity of all such organizations, please consult with the chair of the board.) To the extent you have provided this information in response to prior items, you may so indicate.

☒ Does not apply to me, my spouse or family.

☐ Yes.

Details:

16. Please indicate any potential ethical or legal conflicts of interests that would, or are likely to, exist should you be approved for service on the education corporation board. Please note that being a parent of a school student, serving on another charter school's board or being employed by the school are conflicts that should be disclosed, but do not make you automatically ineligible to serve as a trustee.

☑ None.

☐ Yes.

Details:

17. Please indicate any individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, trust, non-profit organization, or other organization or group of people doing business with the education corporation, and in which such entity you and/or your immediate family members have a financial interest or other relationship.

☑ None.

☐ Yes.

Details:

18. Please indicate how you would handle a situation in which you believe one or more members of the education corporation's board are involved in self-dealing (working for their own benefit, or the benefit of their friends and family). Please note that simply confronting the involved trustee is not usually a sufficient answer.

I would adhere to a structured and comprehensive approach aimed at preserving the integrity of the institution. I would initiate a thorough investigation into the allegations, ensuring that all relevant information and evidence are gathered objectively and impartially. This may involve consulting legal counsel.

Other

19. Please affirm that you have read the education corporation's by-laws and conflict-of-interest policies (Code of Ethics). ☑ I affirm.

20. Please provide any other information that you feel pertinent to the SUNY Charter Schools Institute's review.

Certification

I, Rolinda Ramos, certify to the best of my knowledge and ability that the information I am providing to the State University of New York/Charter Schools Institute in regards to my application to serve as a member of the board of trustees of El Barrio Charter School for International Cultures and the Arts. is true and correct in every respect.

[redacted]

Signature

1/26/24

Date

SUNY Charter Schools Institute
The State University of New York

Request for Information
Prospective Not-For-Profit Charter School Education Corporation Trustees

Guidance and Form

For Charter Schools Authorized by the State University of New York Board of Trustees

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Updated: February 2021

SUNY Charter Schools Institute
H. Carl McCall SUNY Building
353 Broadway
Albany, NY 12246
(518) 445-4250 (phone)
www.newyorkcharters.org

INTRODUCTION

Serving on a public charter school education corporation board is a position of great trust and responsibility. The law charges trustees with overseeing the education of all students enrolled in each school the not-for-profit education corporation has the authority to operate, the expenditure of public and private monies directed to the school(s), and, if applicable, the oversight of any charter/education management organization ("CMO/EMO").

The State University of New York Board of Trustees (the "SUNY Trustees") requires all new education corporation board members be approved by the SUNY Charter Schools Institute (the "Institute") pursuant to the terms of the education corporation's Charter Agreement. The Institute uses this Request for Information ("RFI") form as part of that process. Once the board elects a proposed trustee, the Institute requests the prospective trustee to complete the following form by providing answers to each of the items, and signing the certification.

Only in very rare cases does the Institute reject properly approved prospective trustees who have provided all information requested on this form. These cases are generally limited to prospective members who would have severe conflicts of interest in fulfilling their fiduciary or other duties as an education corporation trustee, who are proposed to be seated in violation of the education corporation's charter or by-laws, or whose criminal history would disqualify them. Questions related to conflict of interest may be addressed to the education corporation's counsel or counsel at the Institute.

Pursuant to New York's Freedom of Information Law ("FOIL"), any personal information listed on or attached to this form (including the Charter School Trustee Contact Information form) that would constitute an unwarranted invasion of personal privacy will not be disclosed (home address, email, telephone number, etc.).

1. REQUEST FOR INFORMATION

A. Applicable Charter Agreement Provisions

The following image shows the applicable provision from the Model Charter Agreement (available at http://www.newyorkcharters.org/wp-content/uploads/Model-Charter-July-2017.pdf), which is the same or very similar to that of each education corporation's Charter Agreement:

- Section 2.3, *Selection of New Education Corporation Board Members*.

2.3 Selection of New Education Corporation Board Members. All Corporate Trustees shall possess appropriate qualifications for membership on the Education Corporation Board, as such qualifications are set forth in the Terms of Operation, and shall be seated pursuant to the following procedures. Prior to the appointment or final election of any new Corporate Trustee, the Education Corporation Board must submit to the Trustees (pursuant to a duly approved resolution of the Education Corporation Board) the name of the proposed Corporate Trustee and such individual must timely provide to the Trustees, in writing and/or in person, such background information as the Trustees shall require (the "**School Trustee Background Information**"). Within forty-five (45) days of receiving the name of the proposed Corporate Trustee and the School Trustee Background Information, the Trustees shall in writing reject or approve such individual. In the event that the Trustees do not provide in writing an approval or rejection within the forty-five (45) day time period, the proposed Corporate Trustee may be seated so long as such action would be consistent with the By-laws and any other applicable Terms of Operation. A failure by the Education Corporation or the proposed Corporate Trustee to timely provide the School Trustee Background Information to the Trustees shall be grounds for his or her rejection.

B. Applicable Laws and Regulations

None.

C. Discussion

In order to legally seat a person on a charter school board, the following procedures should generally be followed as well as any specific provisions contained in education corporation's by-laws:

- When a board seat becomes vacant or is created, the board (by committee or otherwise) should seek nominations for a person to fill the vacant seat with appropriate qualifications per the Charter Agreement *and* by-laws requirements.

- The board secretary or other administrator should review the by-laws to determine the proper number of trustees that may be seated on the board, and that the number is within the proper range (e.g., 7-11). If the board has more members than the upper end of the range, a request to amend the by-laws must be made to the Institute or the

education corporation may not fill the seat. In cases where the board is expanding the number of trustees (as opposed to filling a vacancy) the board must do so prior to the election of the proposed trustee (even if being voted at the same meeting) and clearly reflect same in the minutes.

- Note: the legal limits on board size are 5 minimum and 25 maximum, although best practice has shown boards of 11 or under to be effective.

- The board secretary or other administrator should review the following to determine the proper qualification of the prospective board member:

    - Charter Agreement section entitled "Governance; Education Corporation Board; By-laws" (Section 2.2 in recent charters) for the following:

        - compliance with the 40% rule (no more than 40% of the school board may be affiliated with any single entity unless the school has received a waiver from the SUNY Trustees); and,

        - compliance with provisions prohibiting or restricting board membership for persons associated with a CMO/EMO.

    - Charter Agreement Exhibit A, "Additional Assurances and Terms," if any, which may contain restrictions on board membership or a waiver thereof;

    - Charter Agreement Exhibit A, "Terms of Operation;" any sections dealing with governance;

    - By-laws, which may:

        - state what type or "class" of trustee must be elected, e.g., parent, teacher representative, community member;
        - state any conditions that must be met prior to the election or nomination of a proposed trustee (vote of the parent/teacher organization; vote of partner organization, etc.);
        - direct how the trustee will be elected or appointed (super-majority vote, vote of corporate member, etc.); and/or,
        - state how long the term of a trustee will be. When vacant seats are filled, the new trustee serves for the remainder of the prior trustee's term. When new seats are created, the board, or other methodology in the by-laws, may dictate the length of the term, which may be staggered with other terms. It is good practice for the secretary to keep a multi-year elections calendar to track each trustee's term.

The education corporation board or corporate member elects or appoints the *prospective* trustee at a duly convened meeting of the applicable board with a quorum and following any by-laws restrictions on elections. The Institute will approve or reject such proposed

trustee in writing within 45 days of submission of *all* of the required documentation:

- complete *Request for Information, Prospective Charter School Education Corporation Trustee* ("RFI form");
- resume or brief biographical information;
- updated list of board of trustees; and,
- evidence of proper election (e.g., signed resolution or meeting minutes reflecting vote).

If the Institute takes no action within the 45 day period, the person may be seated as a school trustee.

D. *Responsible Tasks*

- Submit a copy of the signed resolution electing the prospective trustee or the meeting minutes showing such election.
- Submit the original *RFI form.* After each prospective trustee reviews the by-laws, code of ethics and any conflict of interest policies of the education corporation, the board secretary or administrator should have each prospective trustee complete a RFI form, which the education corporation or proposed trustee must submit to the Institute together with a resume or brief biographical information.
- Submit an updated board list to the Institute reflecting the proposed trustee's election.
- After approval by the Institute, the board secretary or other administrator should inform the new trustee, and all trustees, of his or her official seating on the board. The trustee may now be counted for purposes of quorum and vote.
- As a reminder, the education corporation must notify the SUNY Trustees within five (5) business days of any of the following education corporation trustee actions: removal; resignation; expiration of term without re-election; or, otherwise leaving the board.

Request for Information
Prospective Charter School Education Corporation Trustee
Form

Background

1. Name of charter school education corporation for which you intend to serve as a trustee.

   El Barrio Charter School for International Cultures and the Arts

2. Full name: Rosemarie Torres

   Home Address: [redacted]

   Business Name and Address: [redacted]

   Home telephone No.: [redacted]

   Work telephone No:. none

   E-mail address: [redacted]

3. A brief educational and employment history (or you may attach a resume):
   ☑ Resume attached.

4. Please affirm that you will be at least 18 years old by the date of appointment to the education corporation's board. ☑ I affirm.

5. Please indicate whether you currently or have previously served on a board of a school district, another charter school education corporation, a non-public school or any not-for-profit corporation. ☐ Does not apply to me. ☑ Yes.

   Name(s) of School/Not-for-Profit Corporation(s):

   South
   Bronx Charter School for International Cultures and the Arts

6. Please indicate if you have ever been convicted of a misdemeanor related to honesty or trustworthiness, or a felony. If the answer to this question is yes, please provide details of the offense, the date, disposition, etc.

☑ Does not apply to me. ☐ Yes.

Details:

7. Please indicate if you have ever entered into a settlement agreement, consent decree, adjournment in contemplation of dismissal, assurance of discontinuance or other, similar agreement with the Securities Exchange Commission, Internal Revenue Service, the U.S. attorney general or the attorney general of any state, a U.S. or district attorney or any other law enforcement or regulatory body concerning the discharge of your duties as a board member of a for-profit or not-for profit entity or as an executive of such entity. If the answer to this question is yes, please provide details of the agreement.

☑ Does not apply to me. ☐ Yes.

Details:

Conflicts

8. Please indicate whether you or your spouse knows any of the other charter school education corporation trustees, or prospective or former trustees. If so, please indicate the precise nature of your relationship.

☐ I / we do not know any such trustees. ☑ Yes.

Details:
Ululy Rafael Martinez - attorney and HR Director of NAICA, a non profit homeless shelter

9. Please indicate whether you or your spouse knows any person who is, or has been in the last two years, an employee of the education corporation. If so, indicate the precise nature of your relationship.

☐ I / we do not know any such employees. ☑ Yes.

Details:
Evelyn Hey, Executive Director of SBCSICA where I serve as a board member.

10. Please indicate whether you or your spouse knows anyone who is doing, or plans to do, business with the education corporation or any of the schools it has the authority to operate (whether as an individual or as a director, officer, employee or agent of an entity). If so, indicate and describe the precise nature of your relationship and the nature of the business that such person or entity is transacting or will be transacting with the education corporation.

☑ I / we do not know any such persons. ☐ Yes.

Details:

11. Please indicate if you, your spouse or other immediate family members anticipate conducting, or are conducting, any business with the education corporation or any school it has the authority to operate. If so, please indicate the precise nature of the business that is being or will be conducted.

☑ I / we do not anticipate conducting any such business. ☐ Yes.

Details:

12. If the education corporation or any of the schools it has the authority to operate contracts with an educational service provider (a management company, whether for-profit or not-for-profit), please indicate whether you or your spouse know any employees, officers, owners, directors or agents of that provider. If the answer is in the affirmative, please describe any such relationship.

☑ Not applicable because the education corporation does not contact with a management company or charter management organization.

☐ I / we do not know any such persons.

☐ Yes.

Details:

13. If the education corporation contracts with an educational service provider including a charter management organization, please indicate whether you, your spouse or other immediate family members have a direct or indirect ownership, employment, financial, contractual or management interest in the provider. For any interest indicated, please provide a detailed description.

☑ N/A.

☐ I / we have no such interest.

☐ Yes.

Details:

14. If the education corporation or any of the schools it has the authority to operate is partnered with an educational service provider including a charter management organization, please indicate if you, your spouse or other immediate family member anticipate conducting, or are conducting, any business with the provider. If so, please indicate the precise nature of the business that is being or will be conducted.

☑ N/A.

☐ I / we or my family do not anticipate conducting any such business.

☐ Yes.

Details:

15. Please indicate whether you, your spouse or other immediate family members are a director, officer, employee, partner or member of, or are otherwise associated with, any organization which filed an application in conjunction with the education corporation, i.e., is partnered with the education corporation. (For the identity of all such organizations, please consult with the chair of the board.) To the extent you have provided this information in response to prior items, you may so indicate.

☒ Does not apply to me, my spouse or family.

☐ Yes.

Details:

16. Please indicate any potential ethical or legal conflicts of interests that would, or are likely to, exist should you be approved for service on the education corporation board. Please note that being a parent of a school student, serving on another charter school's board or being employed by the school are conflicts that should be disclosed, but do not make you automatically ineligible to serve as a trustee.

☑ None.

☐ Yes.

Details:

17. Please indicate any individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, trust, non-profit organization, or other organization or group of people doing business with the education corporation, and in which such entity you and/or your immediate family members have a financial interest or other relationship.

☑ None.

☐ Yes.

Details:

18. Please indicate how you would handle a situation in which you believe one or more members of the education corporation's board are involved in self-dealing (working for their own benefit, or the benefit of their friends and family). Please note that simply confronting the involved trustee is not usually a sufficient answer.
Would alert the appropriate authorities

Other

19. Please affirm that you have read the education corporation's by-laws and conflict-of-interest policies (Code of Ethics). ☑ I affirm.

20. Please provide any other information that you feel pertinent to the SUNY Charter Schools Institute's review.

Certification

I, Rosemarie Torres, certify to the best of my knowledge and ability that the information I am providing to the State University of New York/Charter Schools Institute in regards to my application to serve as a member of the board of trustees of ElBarrioCharterSchoolforInternationalCulturesandtheArts is true and correct in every respect.

[redacted]

Signature

02/01/2024
Date

SUNY Charter Schools Institute
The State University of New York

Request for Information
Prospective Not-For-Profit Charter School Education Corporation Trustees

Guidance and Form

For Charter Schools Authorized by the State University of New York Board of Trustees

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Updated: February 2021

SUNY Charter Schools Institute
H. Carl McCall SUNY Building
353 Broadway
Albany, NY 12246
(518) 445-4250 (phone)
www.newyorkcharters.org

INTRODUCTION

Serving on a public charter school education corporation board is a position of great trust and responsibility. The law charges trustees with overseeing the education of all students enrolled in each school the not-for-profit education corporation has the authority to operate, the expenditure of public and private monies directed to the school(s), and, if applicable, the oversight of any charter/education management organization ("CMO/EMO").

The State University of New York Board of Trustees (the "SUNY Trustees") requires all new education corporation board members be approved by the SUNY Charter Schools Institute (the "Institute") pursuant to the terms of the education corporation's Charter Agreement. The Institute uses this Request for Information ("RFI") form as part of that process. Once the board elects a proposed trustee, the Institute requests the prospective trustee to complete the following form by providing answers to each of the items, and signing the certification.

Only in very rare cases does the Institute reject properly approved prospective trustees who have provided all information requested on this form. These cases are generally limited to prospective members who would have severe conflicts of interest in fulfilling their fiduciary or other duties as an education corporation trustee, who are proposed to be seated in violation of the education corporation's charter or by-laws, or whose criminal history would disqualify them. Questions related to conflict of interest may be addressed to the education corporation's counsel or counsel at the Institute.

Pursuant to New York's Freedom of Information Law ("FOIL"), any personal information listed on or attached to this form (including the Charter School Trustee Contact Information form) that would constitute an unwarranted invasion of personal privacy will not be disclosed (home address, email, telephone number, etc.).

1. REQUEST FOR INFORMATION

A. Applicable Charter Agreement Provisions

The following image shows the applicable provision from the Model Charter Agreement (available at http://www.newyorkcharters.org/wp-content/uploads/Model-Charter-July-2017.pdf), which is the same or very similar to that of each education corporation's Charter Agreement:

- Section 2.3, *Selection of New Education Corporation Board Members*.

2.3 Selection of New Education Corporation Board Members. All Corporate Trustees shall possess appropriate qualifications for membership on the Education Corporation Board, as such qualifications are set forth in the Terms of Operation, and shall be seated pursuant to the following procedures. Prior to the appointment or final election of any new Corporate Trustee, the Education Corporation Board must submit to the Trustees (pursuant to a duly approved resolution of the Education Corporation Board) the name of the proposed Corporate Trustee and such individual must timely provide to the Trustees, in writing and/or in person, such background information as the Trustees shall require (the "**School Trustee Background Information**"). Within forty-five (45) days of receiving the name of the proposed Corporate Trustee and the School Trustee Background Information, the Trustees shall in writing reject or approve such individual. In the event that the Trustees do not provide in writing an approval or rejection within the forty-five (45) day time period, the proposed Corporate Trustee may be seated so long as such action would be consistent with the By-laws and any other applicable Terms of Operation. A failure by the Education Corporation or the proposed Corporate Trustee to timely provide the School Trustee Background Information to the Trustees shall be grounds for his or her rejection.

B. Applicable Laws and Regulations

None.

C. Discussion

In order to legally seat a person on a charter school board, the following procedures should generally be followed as well as any specific provisions contained in education corporation's by-laws:

- When a board seat becomes vacant or is created, the board (by committee or otherwise) should seek nominations for a person to fill the vacant seat with appropriate qualifications per the Charter Agreement *and* by-laws requirements.

- The board secretary or other administrator should review the by-laws to determine the proper number of trustees that may be seated on the board, and that the number is within the proper range (e.g., 7-11). If the board has more members than the upper end of the range, a request to amend the by-laws must be made to the Institute or the

education corporation may not fill the seat. In cases where the board is expanding the number of trustees (as opposed to filling a vacancy) the board must do so prior to the election of the proposed trustee (even if being voted at the same meeting) and clearly reflect same in the minutes.

- Note: the legal limits on board size are 5 minimum and 25 maximum, although best practice has shown boards of 11 or under to be effective.

- The board secretary or other administrator should review the following to determine the proper qualification of the prospective board member:

    - Charter Agreement section entitled "Governance; Education Corporation Board; By-laws" (Section 2.2 in recent charters) for the following:

        - compliance with the 40% rule (no more than 40% of the school board may be affiliated with any single entity unless the school has received a waiver from the SUNY Trustees); and,

        - compliance with provisions prohibiting or restricting board membership for persons associated with a CMO/EMO.

    - Charter Agreement Exhibit A, "Additional Assurances and Terms," if any, which may contain restrictions on board membership or a waiver thereof;

    - Charter Agreement Exhibit A, "Terms of Operation;" any sections dealing with governance;

    - By-laws, which may:

        - state what type or "class" of trustee must be elected, e.g., parent, teacher representative, community member;
        - state any conditions that must be met prior to the election or nomination of a proposed trustee (vote of the parent/teacher organization; vote of partner organization, etc.);
        - direct how the trustee will be elected or appointed (super-majority vote, vote of corporate member, etc.); and/or,
        - state how long the term of a trustee will be. When vacant seats are filled, the new trustee serves for the remainder of the prior trustee's term. When new seats are created, the board, or other methodology in the by-laws, may dictate the length of the term, which may be staggered with other terms. It is good practice for the secretary to keep a multi-year elections calendar to track each trustee's term.

The education corporation board or corporate member elects or appoints the *prospective* trustee at a duly convened meeting of the applicable board with a quorum and following any by-laws restrictions on elections. The Institute will approve or reject such proposed

trustee in writing within 45 days of submission of *all* of the required documentation:

- complete *Request for Information, Prospective Charter School Education Corporation Trustee* ("RFI form");
- resume or brief biographical information;
- updated list of board of trustees; and,
- evidence of proper election (e.g., signed resolution or meeting minutes reflecting vote).

If the Institute takes no action within the 45 day period, the person may be seated as a school trustee.

D. *Responsible Tasks*

- Submit a copy of the signed resolution electing the prospective trustee or the meeting minutes showing such election.
- Submit the original *RFI form.* After each prospective trustee reviews the by-laws, code of ethics and any conflict of interest policies of the education corporation, the board secretary or administrator should have each prospective trustee complete a RFI form, which the education corporation or proposed trustee must submit to the Institute together with a resume or brief biographical information.
- Submit an updated board list to the Institute reflecting the proposed trustee's election.
- After approval by the Institute, the board secretary or other administrator should inform the new trustee, and all trustees, of his or her official seating on the board. The trustee may now be counted for purposes of quorum and vote.
- As a reminder, the education corporation must notify the SUNY Trustees within five (5) business days of any of the following education corporation trustee actions: removal; resignation; expiration of term without re-election; or, otherwise leaving the board.

Request for Information
Prospective Charter School Education Corporation Trustee
Form

Background

1. Name of charter school education corporation for which you intend to serve as a trustee.

   El Barrio Charter School for International Cultures and the Arts

2. Full name: Ululy Rafael Martinez

   Home Address: [redacted]

   Business Name and Address: [redacted]

   Home telephone No.: [redacted]

   Work telephone No:. [redacted]

   E-mail address: [redacted]

3. A brief educational and employment history (or you may attach a resume):
   ☑ Resume attached.

4. Please affirm that you will be at least 18 years old by the date of appointment to the education corporation's board. ☑ I affirm.

5. Please indicate whether you currently or have previously served on a board of a school district, another charter school education corporation, a non-public school or any not-for-profit corporation. ☐ Does not apply to me. ☑ Yes.

   Name(s) of School/Not-for-Profit Corporation(s):

   Central Connecticut State University Foundation
   National Puerto Rican Day Parade
   Neighborhood Association for Inter-Cultural Affairs

6. Please indicate if you have ever been convicted of a misdemeanor related to honesty or trustworthiness, or a felony. If the answer to this question is yes, please provide details of the offense, the date, disposition, etc.

☑ Does not apply to me. ☐ Yes.

Details:

7. Please indicate if you have ever entered into a settlement agreement, consent decree, adjournment in contemplation of dismissal, assurance of discontinuance or other, similar agreement with the Securities Exchange Commission, Internal Revenue Service, the U.S. attorney general or the attorney general of any state, a U.S. or district attorney or any other law enforcement or regulatory body concerning the discharge of your duties as a board member of a for-profit or not-for profit entity or as an executive of such entity. If the answer to this question is yes, please provide details of the agreement.

☑ Does not apply to me. ☐ Yes.

Details:

Conflicts

8. Please indicate whether you or your spouse knows any of the other charter school education corporation trustees, or prospective or former trustees. If so, please indicate the precise nature of your relationship.

☐ I / we do not know any such trustees. ☑ Yes.

Details:

I know Angie Gonzalez, we work in different capacities at a nonprofit.

9. Please indicate whether you or your spouse knows any person who is, or has been in the last two years, an employee of the education corporation. If so, indicate the precise nature of your relationship.

☑ I / we do not know any such employees. ☐ Yes.

Details:

10. Please indicate whether you or your spouse knows anyone who is doing, or plans to do, business with the education corporation or any of the schools it has the authority to operate (whether as an individual or as a director, officer, employee or agent of an entity). If so, indicate and describe the precise nature of your relationship and the nature of the business that such person or entity is transacting or will be transacting with the education corporation.

☑ I / we do not know any such persons. ☐ Yes.

Details:

11. Please indicate if you, your spouse or other immediate family members anticipate conducting, or are conducting, any business with the education corporation or any school it has the authority to operate. If so, please indicate the precise nature of the business that is being or will be conducted.

☑ I / we do not anticipate conducting any such business. ☐ Yes.

Details:

12. If the education corporation or any of the schools it has the authority to operate contracts with an educational service provider (a management company, whether for-profit or not-for-profit), please indicate whether you or your spouse know any employees, officers, owners, directors or agents of that provider. If the answer is in the affirmative, please describe any such relationship.

☑ Not applicable because the education corporation does not contact with a management company or charter management organization.

☐ I / we do not know any such persons.

☐ Yes.

Details:

13. If the education corporation contracts with an educational service provider including a charter management organization, please indicate whether you, your spouse or other immediate family members have a direct or indirect ownership, employment, financial, contractual or management interest in the provider. For any interest indicated, please provide a detailed description.

☑ N/A.

☐ I / we have no such interest.

☐ Yes.

Details:

14. If the education corporation or any of the schools it has the authority to operate is partnered with an educational service provider including a charter management organization, please indicate if you, your spouse or other immediate family member anticipate conducting, or are conducting, any business with the provider. If so, please indicate the precise nature of the business that is being or will be conducted.

☑ N/A.

☐ I / we or my family do not anticipate conducting any such business.

☐ Yes.

Details:

15. Please indicate whether you, your spouse or other immediate family members are a director, officer, employee, partner or member of, or are otherwise associated with, any organization which filed an application in conjunction with the education corporation, i.e., is partnered with the education corporation. (For the identity of all such organizations, please consult with the chair of the board.) To the extent you have provided this information in response to prior items, you may so indicate.

☒ Does not apply to me, my spouse or family.

☐ Yes.

Details:

16. Please indicate any potential ethical or legal conflicts of interests that would, or are likely to, exist should you be approved for service on the education corporation board. Please note that being a parent of a school student, serving on another charter school's board or being employed by the school are conflicts that should be disclosed, but do not make you automatically ineligible to serve as a trustee.

☑ None.

☐ Yes.

Details:

17. Please indicate any individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, trust, non-profit organization, or other organization or group of people doing business with the education corporation, and in which such entity you and/or your immediate family members have a financial interest or other relationship.

☑ None.

☐ Yes.

Details:

18. Please indicate how you would handle a situation in which you believe one or more members of the education corporation's board are involved in self-dealing (working for their own benefit, or the benefit of their friends and family). Please note that simply confronting the involved trustee is not usually a sufficient answer.

I would bring the matter to the attention of the Board chairperson. At a meeting of the board, I would ask the Board Member in question to disclose the details of the self-dealing. After the details are disclosed, I would ask the board to convene outside of the presence of the Board Member in question. If based on the information disclosed by the Board Member in question and additional investigation into the matter, it is determined that he/she is engaged in self-dealing, then the Board will terminate the Board membership of the Board member engaged in self-dealing.

Other

19. Please affirm that you have read the education corporation's by-laws and conflict-of-interest policies (Code of Ethics). ☑ I affirm.

20. Please provide any other information that you feel pertinent to the SUNY Charter Schools Institute's review.

Certification

I, Ululy Rafael Martinez, certify to the best of my knowledge and ability that the information I am providing to the State University of New York/Charter Schools Institute in regards to my application to serve as a member of the board of trustees of El Barrio Charter School for International Cultures and the Arts is true and correct in every respect.

[redacted]

Signature

1/25/2024

Date

Response 15 - District and School Relations

a. Relationship Strategies

Provide strategies for establishing and maintaining an ongoing relationship with the local school district including any foreseen opportunities or challenges. Include any evidence of efforts taken to establish a relationship with the district and the results of such outreach.

Given the success of SBCSICA' dual language program, we believe that sharing our best practices for serving English language learners with the district will help improve the educational programing for all of the district's English language learners. Additionally, we will ensure that the district is aware of our lottery preferences so that families of English language learners, economically disadvantaged students, and special education students know about and can be referred to our school. We will do all that we can to maintain an open relationship with the district and be a resource to all schools, teachers, students, and families in the district.

b. School Partnerships

Provide a description of low-performing schools in the area where the proposed school intends to be located and explain how the school might partner with those schools to share best practices and innovations.

El Barrio Charter School for International Cultures and the Arts will attempt to partner with the following bi-lingual and/or dual language schools in CSD 4: PS 57 James Weldon Johnson, PS72 Lexington Academy, PS 96 Joseph C. Lanzetta, PS 155 William Paca, PS182 The Bilingual Bicultural School, and PS206 Jose Celso Barbosa Middle School. As shown in Response 1ac – Community Need and Proposed School Impact, these schools enroll a significantly lower percentage of students achieving proficiency on the State ELA and mathematics exams, compared to SBCSICA, despite serving a substantially similar population. Because El Barrio Charter School for International Cultures and the Arts will be a replica of SBCSICA, we will offer to partner with the aforementioned schools and provide best practices for creating a successful dual language academic program for elementary school students.

Response 16 - Facility

Locating a suitable school facility is a critical and significant task. The Institute encourages all applicants to consult the following resources as you develop your responses to each portion of Request 16:

- *NYSED'S Facilities Planning Website*
- *The Institute's Facilities Planning Webpage and Reporting Guidance*
- *NYC Charter Center's Guide to the Facility Access Process for Co-location and Private Space (for NYC applicant groups)*

a. Facility Needs

Describe the facility needs of the proposed school for each year of the charter term including any unique features necessary to implement the school design and academic program including:

- *The desired location of the school facility;*
- *The number of general education classrooms required each year;*
- *Any additional classroom space required for special education or ELL services, labs, specialty classes, and intervention or enrichment programs;*
- *Space requirements for administrative functions, food services, a nurse's office, and physical education; and,*
- *If the applicants intend to offer a residence program for students, describe the facility requirements to support this program including overnight staffing, and include specific and detailed information regarding the number of residence rooms, configuration, restrooms, food service, and other facility-related needs.*

The desired location of the school facility is in El Barrio. The approximate boundary of El Barrio is, from east to west, FDR Drive to Fifth Avenue, and, north to south, East 96th Street to East 116th Street. Ideally, the facility will be located close to the subway and/or stops of multiple bus lines. The chart below shows the specific space needs for each year of the proposed charter term. The school will not be offering a residence program.

El Barrio Charter School for International Cultures and the Arts Facility Needs					
	Year 1	**Year 2**	**Year 3**	**Year 4**	**Year 5**
General Education Classrooms	6	9	12	15	18
Arts Rooms	2	2	3	3	3
Multi-media Room/Library	1	1	1	1	1
Cafeteria	1	1	1	1	1
Gymnasium	1	1	1	1	1
Intervention Room	1	1	1	1	1
Staff Lounge	1	1	1	1	1
Administrative Office	1	1	1	1	1
Principal's Office	1	1	1	1	1
Assistant Principal's Office	-	-	1	1	1
Director of Operation's Office	1	1	1	1	1
Human Resource Associate's Office	1	1	1	1	1

Parent Coordinator Office	1	1	1	1	1
Kitchen	1	1	1	1	1
Nurse's Office	1	1	1	1	1
Total Number of Rooms Needed	**20**	**23**	**27**	**30**	**33**

b. Facility Selection

Describe the efforts to date to secure a facility for the school including:

- *If the applicants have identified a facility, a description of the facility and how it meets the school's needs including its location and whether it is new construction, part of an existing public or private school building, or must be renovated for use;*
- *How the proposed facility will be able to meet NYSED (outside of NYC), or New York City Department of Buildings School Use (sometimes denoted as use "G"), and state sanitary specifications by the commencement of the first year of operation;*
- *If the applicants have not identified a facility, explain the plans for securing a suitable facility and preparing it for use by the time the school would open (including assuring that it meets specifications). Also, explain any contingency planning including the associated costs;*
- *If an applicant seeks to be located in any public school facility as a primary option, he or she must clearly state these plans and indicate that a facility has not been located unless all necessary governmental approvals for the facility have been obtained;*
- *If co-located space is the primary facility plan and the budget template has been completed under that assumption, but the applicant would also investigate other options, discuss the alternative plans in a narrative. If the Institute deems it necessary, a budget reflecting the secondary assumptions may be requested; and,*
- *If another organization is assisting the applicants in obtaining facilities, provide information about the organization.*

At the time of submission, the planning team has identified a facility that formerly housed a catholic school in El Barrio. The facility was used as a school through June 2023. It has enough classroom and office space to fit the school through the initial charter term, as described in the chart above. Additionally, there is a gymnasium, lunchroom, kitchen, and a stage for performances. Members of the planning team conducted a walkthrough of the facility on January 23, 2024, and have had several conversations with the ArchDiocese of New York's Regional Superintendent and Associate Director of Real Estate. The planning team intends to continue our conversations with representatives from the ArchDiocese's real estate team throughout the new school application process. If our application is approved, we will move forward with our attempts to secure a lease for this facility. We believe that if the ArchDiocese is willing to negotiate a long-term lease, this facility will be viable facility option, even as our proposed school grows to full capacity.

Because this facility was in regular use through June 2023, renovation expenses will be minimal. We anticipate that the ArchDiocese will deliver a facility that meets the requirements of the New York City Department of Buildings School Use and state sanitary specifications. Our planning team expects that we will need to customize certain aspects of the facility to ensure that it meets the atmospheric standards of a school that focuses on the arts, which is significantly different than that of a religious school.

The planning team expects to continue exploring facility options in El Barrio to secure a backup plan, in case the ArchDiocese leases the above-described facility to another organization and/or we cannot come to favorable lease terms.

c. Facility-Related Conflicts of Interest

If the charter school education corporation or its CMO or partner organization would own or lease a facility, provide a description of the ownership or lease arrangement indicating specifically any potential conflicts of interest and arrangements by which the education corporation would manage or avoid such conflicts. Note that in cases where there is a potential conflict, the Institute will likely require a fair market valuation of the cost of the facility supported by independent appraisers. Additionally, no education corporation trustee may have an ownership interest in a facility.

During the initial charter term, El Barrio Charter School for International Cultures and the Arts will not be own a facility. At this time, we are in discussions with the ArchDiocese of New York to least a facility that was formerly a school. If this application is approved, we intend to continue negotiations with the ArchDiocese to secure this location. As no one on the planning team or the proposed board have a personal or professional relationship with the ArchDiocese, we do not foresee a conflict of interest arising from this lease agreement. However, if a conflict were to arise, our board would consult with legal counsel to advise on the conflict and to create ethical solutions of the conflict.

Response 16d - Additional Facility Information

Provide Information such as blueprints, maps, certified estimates, etc., as well as documentation of any commitment (e.g., a deposit, written assurance, lease, etc.), to use a particular facility, as part of this response.

NOTE: If the applicant has identified a facility, include certification from an architect that the proposed facility meets NYSED or NYC specifications, as applicable, by the date the school would commence instruction and the cost of bringing the facility into compliance with the specifications. These costs must be accounted for in the proposed startup budget.

Ruth Caraballo [redacted]

[redacted]

[redacted]

Thu, Feb 1, 2024 at 2:55 PM

Ruth – it was my pleasure! Please let me know if you have any questions and when you're ready to discuss next steps such as economics and timing.

Many thanks,

Meredith

MEREDITH M. FALES

ASSOCIATE DIRECTOR, REAL ESTATE DIVISION

ARCHDIOCESE OF NEW YORK

1011 FIRST AVENUE 10th FLOOR | NEW YORK, NY 10022

[redacted]

From: Ruth Caraballo [redacted]
Sent: Thursday, February 1, 2024 1:55 PM
To: Meredith F[redacted]
Cc: Evelyn He[redacted]
Subject: Re: [redacted]

Dear Meredith,

First and foremost, thank you for facilitating the tour of the school. We enjoyed the opportunity to envision the expansion of our work in that space.

It was a pleasure speaking with you today. I understand that due to the fact that we are not officially in the proposal phase of this project, you can not provide an official letter or building plans. We look forward to later down the road taking the next steps and completing the project.

As I mentioned the application will be submitted in the next week or so and we will be in touch with you shortly thereafter.

Best regards,

Response 17 - Food Services

Describe the plans for food services the school will provide. Indicate if the school will participate in the Federal school lunch and/or breakfast program. While food service plans are at the discretion of the school, please note that many school districts allow charter schools to participate in district food service contracts or programs.

El Barrio Charter School for International Cultures and the Arts will, like SBCSICA, prepare its own food for students and staff. Upon securing a lease on the property we will be operating out of, SBCSICA' Director of Food Services will apply for all necessary permits to certify the kitchen as a School Food Authority (SFA). To cover the costs associated with operating as a SFA, the school will be reimbursed $2.83 for each breakfast provided, $4.77 for each lunch provided, and $1.17 for each snack provided. Additionally, El Barrio Charter School for International Cultures and the Arts will apply for the same $20,000 that SBCSICA receives from the state, which covers, among other things, fruits, vegetables, chicken, pork, beef, and turkey. Finally, we will offer lunches to the staff at a cost of $5.00 per meal. All purchases for food service related items will be made through vendors currently under contract with SBCSICA, all of who are approved by local, state, and federal funding entities.

Response 18 - Health Services

Describe the plans for health services the school will provide including provision for a school nurse, medical space and equipment, procedures for proper collection and storage of immunization and medical records, immunization records checks, and procedures for provision of medication to students who require it within applicable law. Applicants may wish to refer to NYSED's School Health Services information in developing this response.

New Admission Examination- Students are to complete a physical exam (Physical Exam form CH-205) from a health care provider. Form is accepted during registration in all grades. School must receive a completed physical form annually with updated immunization. School keeps a copy in the student file and provides the school Nurse with a copy for their student files.
The School Nurse is hired by DOH and assigned to our school for services.

Services include:

- give prescribed medicine to students with a medication administration form (MAF) on file.
- Monitor students when feeling ill and inform parents if a student is getting worse so parents can pick up students or take them to get medical attention from a doctor.

Medication Administration Form:

- All students with a diagnosis such as asthma, allergies or diabetes should submit a Medication Administration Form to their school.
- Submitting a Medication Administration Form enables the school nurse to treat a child in the case of a medical emergency.
- Even if child can take his/her own medicine, it is important for the school's clinical team be aware of the student's medical needs in case of an emergency.
- Medication Administration Forms are accepted on a rolling basis. You must submit a new Medication Administration Form each school year.

Immunization Requirements

They protect children from getting and spreading diseases that can make them very sick. For that reason, DOE requires children aged 2-months to 18-years-old who are entering or attending child care, public school, or private school be vaccinated against certain diseases. The number of vaccine doses your child needs may vary. It depends on: age, grade, medical history, and if they have received vaccine doses before.

Missing Vaccinations:

We notify parents if their child is missing any required vaccines. The notice will tell you how many days you have to get your child vaccinated. If your child is not vaccinated before the final day, they will be excluded from attending school. Parents are asked to take notice to their child's health care provider to have their child vaccinated. To allow student to return to school, parent must show child's vaccine record proving that they have received the required vaccines.

DOH provides vision screening exams for students in Kindergarten and 1st grade. Students that failed the test are provided glasses with parents consent. Emergency Services As mandated by New York State Education Law Section 917, each public school building has at least one AED installed at its main entrance, usually near the School Safety Officer's desk, and staff trained in AED/CPR. Large school buildings have

additional units installed throughout the building. A list of the location of each AED unit is located at the building's main entrance

Response 19 - Transportation

Describe the transportation arrangements for students including arrangements for students who would not qualify for public school transportation under Education Law § 3635. Also, describe any supplemental transportation arrangements planned with sending school districts. Include a discussion of any transportation that does not align with district options including days when the proposed school would be in session but the district schools would not be in session. This response should also include discussion of how the school would communicate the requirement that parents of students seeking transportation services must submit a written request no later than April 1st to the school district in which they reside, including how this would be ensured in light of the identified admissions lottery date from Response 5.

Transportation services that are available to families by each child's eligibility for those services.

- **Metro card**- A student MetroCard has three trips and three transfers. Students will receive a metro card if Student does not qualify for bussing, if they choose to decline bus services, or if they are in grades 7-12.
- **Stop-to-school bus service**: (DOT)

Grade Level	Distance Code A: Less than 0.5 mile	Distance Code B: 0.5 mile or more, but less than 1 mile	Distance Code C: 1 mile or more, but less than 1.5 miles	Distance Code D: 1.5 miles or more
Grades Kindergarten, 1, and 2	Not Eligible	School Bus or MetroCard	School Bus or MetroCard	School Bus or MetroCard
Grades 3-6	Not Eligible	MetroCard only	School Bus or MetroCard	School Bus or MetroCard
Grade 7-12	Not Eligible	MetroCard only	MetroCard only	MetroCard only

  - The student is in grades K-6
  - The student lives in the same district as the school (if attending a public school) or the same borough (if attending a non-public or charter school, or a citywide Gifted & Talented program)
  - The student's school has yellow bus service available for all eligible students
  - A bus stop within the student's grade/distance eligibility exists or can be added to accommodate the student.

- **Note:** Students using this type of transportation are assigned to a safe predetermined bus stop at an intersection. Students use the same stop both in the morning and the afternoon.

- **Curb-to-school or specialized bus service (DOT)** is provided to students whose medical, health, or disability-related conditions or special circumstances prevent them from being able to walk or utilize other forms of transportation to get to and from school.Only students who have transportation recommended on their Individualized Education Program IEP or 504 Accommodation Plan (504), or have an approved medical exception from the Office of Pupil Transportation, are eligible for curb-to-school transportation.
- **SBCSICA's Personal Bussing**- School currently has two buses with two routes in the bronx. If students do not qualify for transportation due to the distance from the routes that the DOE provides us, we offer our routes as a second option. This service is available for students in grades K-6. We also offer shuttle services for Students in grades 8-10 to our annex location.

Response 20 - Insurance

Describe the insurance coverage the charter school education corporation will carry for the school including the name of the insured and amounts of insurance for liability, property loss, personal injury, and any school-owned or leased vehicles or other property. Please include the costs for annual premiums in the proposal budget(s).

El Barrio Charter School for International Cultures and the Arts will carry the coverage plans listed below. Please note that the premiums are based on current rates and subject to change by September 2025, which is when the school will open if this application is approved.

Carrier	Coverage	Cost
American Southern	General Liability, including: • $3,000,000 General Aggregate • $3,000,000 Products-Completed Operations Aggregate • $1,000,000 Each Occurrence Limit • $1,000,000 Personal & Advertising Injury Limit • $1,000,000 Damage to Premises Rented to School • $10,000 Medical Expense Limit Employee Benefit Liability • $1,000,000 Each Employee • $2,000,000 Aggregate Counseling Professional Liability • $1,000,000/$3,000,000 Sexual Abuse/Molestation • $1,000,000 Each Incident-Sexual Misconduct or Molestation • $3,000,000 Aggregate-Occurrence-Separate Aggregate Law Enforcement Legal • $3,000,000 Aggregate Limit • $1,000,000 Each Loss Limit	$27,565.00
American Southern	Educators Legal Liability • $3,000,000 Aggregate Limit • $1,000,000 Each Loss Limit • $10,000 Deductible	$9,332.00
American Southern	Excess Liability: • $10,000,000 Each Loss • $10,000 Aggregate Limit	$12,000.00
American Southern	Property: • Blanket Building & Contents $22,338,830 • 100% Co-Insurance/Replacement Cost	$27,804.00

	• $1,000 Deductible • Business Income/Extra Expense $300,000 • 24-Hour Waiting Period • Flood $5,000,000/$25,000 Deductible • Earthquake $5,000,000/5% Deductible • Equipment Breakdown $22,338,830/$1,000 Deductible • Loss of Income/Extra Expense $300,000	
Hartford	Workers Compensation • $1,000,000 Each Accident • $1,000,000 Policy Limit • $1,000,000 Each Employee	$24,498.00
Travelers	Executive Package – Crime, Fiduciary, ERISA • $1,000,000 Aggregate Limit • $1,000,000 Crime Aggregate Limit • $2,500	$3,543.00
United States Fire Insurance Company	Student Accident • Base Accident • $25,000 Accident Medical Maximum • $25,000 Dental Medical Maximum • $1,000 Extended Dental Benefit Included • $15,0000/$30,0000 Accidental Death and Dismemberment Catastrophic Accident Medical • $5,000,000 Accident Medical Maximum • $10,000 Accidental Death and Dismemberment • $25,000 Deductible	$1,967.00
Houston Specialty	Security Risk Management • $1,000,000 Ransom • $250,000 AD&D Max. Benefit Per Person • $100,000 Covered Event Expense (Per Threat) • $150,000 Disappearance & Investigation Expense • $1,000,000 Travel Security Evacuation Annual Aggregate • $1,000,000 Child Abduction (Per Event) • $1,000,000 Workplace Violence Annual Aggregate	$2,435.00
Houston Casualty	Cyber • $1,000,000 Multimedia Liability • $1,000,000 Network Security/Privacy Liability • $1,000,000 Data Recovery & Business Interruption • $1,000,000 Privacy Regulatory Defense & Penalties • $1,000,000 Breach Event Costs • $1,000,000 Data Extortion • $1,000,000 Payment Card Industry Fines/Penalties	$1,833.00

	• $2,500 Retention • $7,500 Aggregate Retention • Cyber Crime • $100,000 Limit • $2,500 Retention	
Lloyd's/Beazley	$1,000,000 New Pollution $1,000,000 Existing Pollution $1,000,000 Transportation $1,000,000 Non-Owned Locations $1,000,000 Business Interruption Costs $2,000,000 Aggregate $250,000 Indoor Air Quality (Mold) $500,000 Indoor Air Quality (Mold) Aggregate	$600.00
Total		$111,577.00

At this time, we do not expect El Barrio Charter School for International Cultures and the Arts to own or lease vehicles or own property during the first charter term.

Response 21 - Fiscal Soundness

a. Budget Narrative

Discuss in narrative form how the startup budget plan, the first-year operational budget and cash flow, and the five-year budget plans are fiscally sound and that sufficient startup funds would be available to the proposed school. Provide the rationale for, or source of, the assumptions upon which the budgets rest, noting specifically which expenses rely on funding from soft money and when the funding for these expenses will transfer to recurring revenue streams, and explain how the budgets support the implementation of the academic program described in the proposal.

Due to ongoing uncertainty of economic conditions and enrollment pattern shifts, the Institute encourages applicants to consider multiple revenue sources, prepare for revenue receipt timing issues, and incorporate backstop strategies. Discussion of these and any other safeguards should be included in this response.

NOTE: Schools that include at-risk designations, "preferences," or set-asides in their admissions policies (with the exception of one extra weight in the lottery) may not be eligible for federal CSP grant funding. Additional information on funding opportunities is available on NYSED's website. IMPORTANT: Timing delays of start-up funds can cause significant obstacles for new charters. Recent CSP grant awards have experienced significant delays in the flow of payments to approved charter recipients. As a precaution, SUNY advises new charter applicants to take steps that include proactive planning of financial backstop measures to ensure financial stability.

The startup budget's only revenue source is the CSP grant, which the budget assumes will be $315,900. This money will cover half a year's salary for the principal and an administrative assistant, who we anticipate starting on January 1, 2025. Starting on July 1, 2025, salaries will be covered by the per-public financing the school will begin receiving. Additional expenses will include, benefits from January through June 30, 2025, legal expenses, payroll services, financial management services, and various administrative expenses.

Beginning on July 1, 2025, El Barrio Charter School for International Cultures and the Arts will begin receiving payments for the students that have been enrolled at the school. Although the school anticipates a student population of 75 kindergarten and 75 first grade students in the first year, the budget conservatively estimates a student population of 135 students. Based the New York City per pupil allotment of $18,340, the school expects to receive a total per pupil allocation of $2,475,900. The budget also assumes a special education revenue of $119,228 and Department of Education rental assistance totaling $771,282. The budget also assumes additional CSP funding totaling $434,100, Title I, II, and III finding and funding for food services. In total, the first-year budget estimates a total revenue of $4,084,550. Total expenses for the first year are estimated at $3,999,190. This includes salaries, for all jobs described in the personnel response, contracted services, including auditing and audit, legal, and payroll services, teaching supplies and materials, technology, professional development services, student recruitment, insurance, rent, and utilities. Based on the aforementioned revenue and expenses, the first-year net income will be $85,360.

The five-year budget shows that, like the first-year budget, the remaining four years assumes a conservative 90% of enrollment planned in the application, to ensure that should enrollment fluctuate throughout the first charter term, the school will remain fiscally sound. Based on the expenses described above, as well as additional expenses that are consistent with the growth described throughout this application, the school anticipates a net income of $2,326,594, before cash flow adjustments, by the end of the first charter term.

Beyond the initial CSP grant, the budget does not assume grant funding, although the school will apply for various grants that are consistent with funding the mission of our proposed school. This conservative budget assumes income from reliable sources, such as per pupil allocation, various Title Funding (which, based on our target population, the school will be eligible for), special education revenue, and New York City Department of Education lease assistance. These revenue sources are sufficient to implement the educational programming described throughout this application. The budgeting model applied herein, is the same as that employed by the South Bronx Charter School for International Cultures and the Arts. Throughout the school's nearly 20 years of operation, it has been and remains a fiscally sound organization.

b. Financial Planning

Explain the process the school will use to develop its annual budget including:

- *Who will be involved;*
- *How needs will be identified and weighed;*
- *The timeline for creating and approving budgets; and,*
- *Procedures for monitoring and modifying budgets and on what interval.*

The goal of El Barrio Charter School for International Cultures and the Arts is to develop sound and realistic financial plans that will allow the school to fund pre-opening start-up expenses, provide professional development, purchase curriculum materials, acquire technology, perform minor facility renovations, and successfully operate the school on a day-to-day basis. This will include, but not be limited to, providing professional development to the staff during the year, purchasing curriculum materials as needed, acquiring and utilizing technology in the classroom, as well as general facility renovations and repairs. All financial plans will be in accordance with Generally Accepted Accounting Principles (GAAP) and audited annually by an independent licensed Certified Public Accounting firm. Key elements of the financial plan will include start-up budget and operating and capital budgets an operating budget and capital budget. Most of the revenue sources to the school are generally derived from Per Pupil Revenue (from the State to the NYCDOE and then to the School) and Federal Title grants.

Members of El Barrio Charter School for International Cultures and the Arts' operations team, including the Executive Director, Principal, and Director of Operations, will work together to prepare operating and capital budgets. This will include developing five-year financial plans, which would include an Income Statement, Cash-flow Statement, Balance Sheet and Capital Budget, and start-up budget. We will prepare conservative estimates of expected revenue for five years. This would include estimating the number of students, the approved operating expense for

charter schools, federal funds (e.g. Title grants and IDEA), state funds (e.g. special education and NYSTL), government & private grants (e.g. E-rate, Planning and Implementation Grant), and food service revenue. In addition, El Barrio Charter School for International Cultures and the Arts will assume modest increases in funding (3% to 8% depending on the source) per year and take into account student growth. Moreover, we will prepare conservative estimates of expected expenses for five years. This would include estimating personnel count (e.g. administration, instructional, and support staff), salaries and benefits, and non-personnel line items (e.g. General & Administrative, Direct Educational Expenses, and Operation & Maintenance). We will also have established clear financial procedures and internal controls that are fully outlined in a manual that is maintained at the school.

c. Fiscal Audits

Describe the school's plans for at least annual independent fiscal audits conducted by a certified public accountant or certified public accounting firm licensed in New York State.

Please note that specific assurances as to fiscal audits are included in the attached Assurances Regarding the Provision of Fiscal Audits and Dissolution.

At the end of each fiscal year, El Barrio Charter School for International Cultures and the Art will be audited by an independent CPA firm. The audit reports will be filed with the NYCDOE, SED, and SUNY. These professional expenses are accounted for in the enclosed budget. The school's Operations Director will be responsible for working with the CPA firm to ensure that all materials are available to conduct the audit and that all deadlines are met.

In order to instate a sound financial approval system, processes will be put in place to deter fraud or unmonitored spending. The Principal will be authorized to purchase up to $25,000. Anything above that amount must be approved by the Board of Trustees. The Principal and the Operations Director are the signatories of the checking account. A detailed procurement process is in place.

d. Dissolution Procedures

Provide a brief narrative of the procedures that the school would follow, in addition to the SUNY Closure Plan, in the event of closure and dissolution. Applicants should refer to and incorporate elements of the Institute's Closure Plan, in developing this response.

Please note that specific assurances as to dissolution are included in Appendix B: Assurances Regarding the Provision of Fiscal Audits and Dissolution.

In the event of termination or revocation of the Charter School, El Barrio Charter School for International Cultures and the Arts will comply with all procedures set forth in Section 2851(2)(t) of the New York State Charter Schools Act. Accordingly, arrangements for the transfer of students and student records to the school district in which the Charter School is located will be implemented. We would provide ample communication with our families about the process and appoint a representative from the school to be a liaison to help our families through

the transition. Members of the school's board of trustees, as well as the principal and operations director would assist with all closure-related activities.

After an inventory of the Charter School's assets is conducted, the disposition of the Charter School's assets to the school district in which the El Barrio Charter School for International Cultures and the Arts is located, or another school located within the school district is enacted. In addition, in case of such event, El Barrio Charter School for International Cultures and the Arts will follow any additional procedures required by New York State Education Department to ensure an orderly dissolution process, including compliance with the applicable requirements of Education Law Sections 219 and 220.

SUNY Charter Schools Institute
The State University of New York

GENERAL INSTRUCTIONS FOR 2023 NEW SCHOOL PROPOSAL
BUDGETS AND CASH FLOWS

TAB COLORS

1- GRAY tabs contain the Instructions and the Funding by Districts Table.

Instructions	- Provides description of tabs and input requirements.
Funding by District	- Reference table with Per Pupil Revenue for current year.

2- BLUE tabs require input of information.

1) School Information	- Enter school name, contact information and planned dates for proposed budgets.
2) Enrollment Chart	- Enter enrollment information on this tab to be automatically populated throughout workbook.
3) Staffing Plan	- Enter staffing plan information on this tab to be automatically populated throughout workbook.
4) Pre-Opening Period Budget	- Enter "description of assumptions" for the Pre-Opening Budget on this tab only; the numbers are automatically populated using input from tab 5 or tab 6.
5) Pre-OP Cash Flow 1-Year	- Enter Pre-Opening Cash Flow information on this tab only if opening in the second year following the application submission with a 1-year preopening period.
6) Year 1 Budget & Assumptions	- Enter Year-1 Budget information that includes Program and Support Services detail.
7) Year 1 Cash Flow	- Enter Year-1 Budget information that includes monthly cashflow detail.
8) 5 YR Budget & Cash Flow Adj	- Enter Budget information for Years 2-5 including Per Pupil Rate increase percentages and Revenue and Expense projections.
9) Fiscal Impact	- "Fiscal Impact" report showing effect on primary school district from which the majority of students are enrolled.

CELL COLORS & GUIDANCE COMMENTS

= Enter information into the light BLUE shaded cells.

= Cells labeled in ORANGE contain guidance regarding the input of information.

= Cells containing RED triangles in the upper right corner contain "guidance comments" on that particular line item. Please "mouse-over" the triangle to reveal each comment.

Ver. 230210

Charter Funding Alphabetical By NYS School District
* (Sum of Charter School Basic Tuition and Supplemental Basic Tuition)

District Code	School District Name	Final 2022-23 Basic Tuition*	Final 2023-24 Basic Tuition*
630918	Abraham Wing School	13,978	14,508
570101	Addison Central School District	13,099	13,483
410401	Adirondack Central School District	12,906	13,609
080101	Afton Central School District	13,262	13,338
142101	Akron Central School District	11,798	12,238
010100	Albany City School District	16,653	17,297
450101	Albion Central School District	11,429	11,437
140101	Alden Central School District	11,162	11,278
180202	Alexander Central School District	13,336	13,225
220202	Alexandria Central School District	13,733	13,883
020101	Alfred-Almond Central School District	13,052	13,454
040302	Allegany-Limestone Central School District	11,294	11,601
460102	Altmar-Parish-Williamstown Central School District	13,337	13,897
580303	Amagansett Union Free School District	63,762	63,430
140201	Amherst Central School District	11,616	11,866
580106	Amityville Union Free School District	19,299	20,322
270100	Amsterdam City School District	10,941	11,428
120102	Andes Central School District	20,531	20,369
020601	Andover Central School District	14,369	13,869
660405	Ardsley Union Free School District	22,534	23,390
640101	Argyle Central School District	13,214	13,591
571901	Arkport Central School District	11,271	11,921
131601	Arlington Central School District	13,322	13,767
670201	Attica Central School District	10,367	10,506
050100	Auburn Enlarged City School District	11,813	12,014
090201	AuSable Valley Central School District	15,073	15,292
491302	Averill Park Central School District	11,508	11,727
570201	Avoca Central School District	15,499	15,491
240101	Avon Central School District	12,268	12,710
580101	Babylon Union Free School District	18,392	19,015
080201	Bainbridge-Guilford Central School District	12,560	13,059
280210	Baldwin Union Free School District	17,082	17,405
420901	Baldwinsville Central School District	13,192	13,687
521301	Ballston Spa Central School District	13,489	13,810
401301	Barker Central School District	13,489	13,698
180300	Batavia City School District	14,062	14,183
570302	Bath Central School District	10,342	10,455
580501	Bay Shore Union Free School District	17,943	18,584
580505	Bayport-Blue Point Union Free School District	19,059	19,427
130200	Beacon City School District	13,620	14,127
231301	Beaver River Central School District	11,131	11,448
660102	Bedford Central School District	22,370	23,269
090301	Beekmantown Central School District	13,766	14,511
020801	Belfast Central School District	13,706	14,257
220909	Belleville Henderson Central School District	10,631	9,807
280207	Bellmore Union Free School District	21,210	21,708
280253	Bellmore-Merrick Central High School District	15,327	15,793
061001	Bemus Point Central School District	13,682	14,350
490101	Berlin Central School District	14,412	15,059
010201	Berne-Knox-Westerlo Central School District	15,485	16,417
010306	Bethlehem Central School District	13,672	13,877
280521	Bethpage Union Free School District	19,042	19,074
030200	Binghamton City School District	12,121	12,716
661905	Blind Brook-Rye Union Free School District	21,888	21,332
430501	Bloomfield Central School District	12,264	12,412
022902	Bolivar-Richburg Central School District	13,477	13,492
630101	Bolton Central School District	23,228	23,321

Charter Funding Alphabetical By NYS School District
* (Sum of Charter School Basic Tuition and Supplemental Basic Tuition)

District Code	School District Name	Final 2022-23 Basic Tuition*	Final 2023-24 Basic Tuition*
151801	Boquet Valley Central School District	15,662	16,118
570401	Bradford Central School District	14,440	14,482
510101	Brasher Falls Central School District	12,543	13,401
580512	Brentwood Union Free School District	16,474	17,336
480601	Brewster Central School District	18,631	18,579
661402	Briarcliff Manor Union Free School District	23,893	24,366
580909	Bridgehampton Union Free School District	72,319	77,128
260101	Brighton Central School District	14,228	14,868
171102	Broadalbin-Perth Central School District	10,116	10,318
261801	Brockport Central School District	12,493	12,643
062301	Brocton Central School District	14,725	15,187
660303	Bronxville Union Free School District	22,369	22,599
250109	Brookfield Central School District	14,092	15,370
490202	Brunswick Central School District	12,629	12,816
161601	Brushton-Moira Central School District	13,625	14,380
140600	Buffalo City School District	13,416	13,966
520101	Burnt Hills-Ballston Lake Central School District	11,793	12,031
661201	Byram Hills Central School District	21,733	22,205
180701	Byron-Bergen Central School District	12,481	12,815
190301	Cairo-Durham Central School District	11,106	11,469
240201	Caledonia-Mumford Central School District	11,735	11,829
641610	Cambridge Central School District	14,085	14,254
410601	Camden Central School District	10,693	10,529
570603	Campbell-Savona Central School District	10,781	10,128
270301	Canajoharie Central School District	12,691	12,596
430300	Canandaigua City School District	12,175	12,078
021102	Canaseraga Central School District	13,468	13,884
250901	Canastota Central School District	11,618	11,955
600301	Candor Central School District	13,672	14,867
571502	Canisteo-Greenwood Central School District	16,483	16,137
510201	Canton Central School District	13,626	14,138
280411	Carle Place Union Free School District	21,519	21,973
480102	Carmel Central School District	17,197	17,378
222201	Carthage Central School District	8,808	9,585
060401	Cassadaga Valley Central School District	14,753	14,998
050401	Cato-Meridian Central School District	12,076	12,490
190401	Catskill Central School District	15,358	16,209
042302	Cattaraugus-Little Valley Central School District	12,808	13,840
250201	Cazenovia Central School District	12,106	12,544
580233	Center Moriches Union Free School District	16,788	17,208
580513	Central Islip Union Free School District	22,743	23,314
460801	Central Square Central School District	10,997	11,269
212101	Central Valley Central School District at Ilion-Mohawk	10,089	10,419
661004	Chappaqua Central School District	20,432	20,759
120401	Charlotte Valley Central School District	13,379	14,135
160801	Chateaugay Central School District	12,497	12,794
101001	Chatham Central School District	14,011	14,311
060503	Chautauqua Lake Central School District	14,705	14,720
090601	Chazy Union Free School District	13,134	12,944
140701	Cheektowaga Central School District	11,595	11,807
140709	Cheektowaga-Sloan Union Free School District	12,873	13,109
030101	Chenango Forks Central School District	12,038	12,269
030701	Chenango Valley Central School District	12,325	12,523
472202	Cherry Valley-Springfield Central School District	14,711	15,158
440201	Chester Union Free School District	15,728	17,038
251601	Chittenango Central School District	12,878	13,375
261501	Churchville-Chili Central School District	11,500	11,762

Charter Funding Alphabetical By NYS School District
* (Sum of Charter School Basic Tuition and Supplemental Basic Tuition)

District Code	School District Name	Final 2022-23 Basic Tuition*	Final 2023-24 Basic Tuition*
110101	Cincinnatus Central School District	14,201	14,259
140801	Clarence Central School District	11,276	11,924
500101	Clarkstown Central School District	15,456	16,094
140703	Cleveland Hill Union Free School District	12,660	13,021
510401	Clifton-Fine Central School District	18,179	18,641
411101	Clinton Central School District	13,257	13,827
650301	Clyde-Savannah Central School District	16,766	17,096
060701	Clymer Central School District	16,122	16,472
541102	Cobleskill-Richmondville Central School District	13,052	13,615
010500	Cohoes City School District	14,233	14,664
580402	Cold Spring Harbor Central School District	21,013	21,234
510501	Colton-Pierrepont Central School District	20,860	21,630
580410	Commack Union Free School District	16,451	16,226
580203	Comsewogue Union Free School District	15,376	15,780
580507	Connetquot Central School District	18,139	18,484
471701	Cooperstown Central School District	13,657	14,060
230201	Copenhagen Central School District	11,167	11,278
580105	Copiague Union Free School District	17,623	18,229
520401	Corinth Central School District	11,561	11,929
571000	Corning City School District	12,725	12,843
440301	Cornwall Central School District	12,915	13,242
110200	Cortland City School District	11,600	12,043
190501	Coxsackie-Athens Central School District	13,308	13,661
660202	Croton-Harmon Union Free School District	16,949	17,200
150203	Crown Point Central School District	18,205	18,940
022302	Cuba-Rushford Central School District	13,495	14,136
241001	Dansville Central School District	12,814	13,400
580107	Deer Park Union Free School District	16,547	16,635
120501	Delhi Central School District	15,660	15,600
140707	Depew Union Free School District	11,310	11,538
031301	Deposit Central School District	15,199	15,029
250301	DeRuyter Central School District	13,063	13,217
660403	Dobbs Ferry Union Free School District	21,320	22,177
211003	Dolgeville Central School District	11,203	11,045
130502	Dover Union Free School District	13,134	13,390
120301	Downsville Central School District	18,511	19,931
610301	Dryden Central School District	12,850	13,026
530101	Duanesburg Central School District	10,090	10,253
680801	Dundee Central School District	10,368	10,374
060800	Dunkirk City School District	14,786	15,391
140301	East Aurora Union Free School District	11,516	12,126
490301	East Greenbush Central School District	13,493	13,818
580301	East Hampton Union Free School District	24,970	25,462
260801	East Irondequoit Central School District	13,549	13,981
580503	East Islip Union Free School District	15,107	15,228
280203	East Meadow Union Free School District	17,196	17,471
580234	East Moriches Union Free School District	17,486	17,956
580917	East Quogue Union Free School District	23,447	23,025
500402	East Ramapo Central School District	18,042	17,234
261313	East Rochester Union Free School District	14,300	14,647
280219	East Rockaway Union Free School District	19,639	20,051
420401	East Syracuse-Minoa Central School District	15,808	16,309
280402	East Williston Union Free School District	22,568	22,710
660301	Eastchester Union Free School District	19,579	20,204
580912	Eastport-South Manor Central School District	13,658	14,193
141201	Eden Central School District	11,525	12,097
660406	Edgemont Union Free School District	20,077	20,605

Charter Funding Alphabetical By NYS School District
* (Sum of Charter School Basic Tuition and Supplemental Basic Tuition)

District Code	School District Name	Final 2022-23 Basic Tuition*	Final 2023-24 Basic Tuition*
520601	Edinburg Common School District	23,481	23,504
470501	Edmeston Central School District	12,982	13,638
513102	Edwards-Knox Central School District	11,642	12,406
180901	Elba Central School District	13,357	14,281
590801	Eldred Central School District	14,145	13,146
622002	Ellenville Central School District	18,148	18,905
040901	Ellicottville Central School District	12,949	13,525
070600	Elmira City School District	13,029	12,981
070902	Elmira Heights Central School District	11,542	11,844
280216	Elmont Union Free School District	15,720	16,052
660409	Elmsford Union Free School District	24,769	25,552
580401	Elwood Union Free School District	15,918	16,077
420601	Fabius-Pompey Central School District	13,740	13,818
261301	Fairport Central School District	11,875	12,280
061101	Falconer Central School District	11,219	11,542
590501	Fallsburg Central School District	20,436	21,341
280522	Farmingdale Union Free School District	18,908	19,621
421001	Fayetteville-Manlius Central School District	12,762	13,346
022001	Fillmore Central School District	10,436	10,869
580514	Fire Island Union Free School District	115,110	113,268
581004	Fishers Island Union Free School District	0	0
280222	Floral Park-Bellerose Union Free School District	16,149	16,503
442115	Florida Union Free School District	15,586	16,108
270601	Fonda-Fultonville Central School District	11,311	11,407
061503	Forestville Central School District	12,700	13,180
640502	Fort Ann Central School District	14,872	15,126
640601	Fort Edward Union Free School District	15,275	17,594
270701	Fort Plain Central School District	13,443	13,045
210402	Frankfort-Schuyler Central School District	10,696	11,208
120701	Franklin Central School District	14,814	15,481
280217	Franklin Square Union Free School District	14,992	15,685
041101	Franklinville Central School District	12,753	12,903
062201	Fredonia Central School District	13,749	14,046
280209	Freeport Union Free School District	17,621	17,921
060301	Frewsburg Central School District	11,294	11,698
021601	Friendship Central School District	14,595	14,796
141604	Frontier Central School District	9,742	10,150
460500	Fulton City School District	12,873	13,336
520701	Galway Central School District	10,850	11,157
650902	Gananda Central School District	11,448	11,679
280218	Garden City Union Free School District	18,599	19,064
480404	Garrison Union Free School District	22,212	22,065
260401	Gates-Chili Central School District	13,189	13,011
220401	General Brown Central School District	10,296	10,462
020702	Genesee Valley Central School District	13,016	13,725
240401	Geneseo Central School District	13,765	13,914
430700	Geneva City School District	15,712	15,910
100902	Germantown Central School District	16,032	16,242
470202	Gilbertsville-Mount Upton Central School District	13,788	14,333
540801	Gilboa-Conesville Central School District	15,778	15,860
280100	Glen Cove City School District	20,493	21,520
630300	Glens Falls City School District	13,219	13,380
170500	Gloversville Enlarged City School District	10,964	11,409
440601	Goshen Central School District	16,667	17,870
511101	Gouverneur Central School District	11,822	12,164
042801	Gowanda Central School District	12,288	12,664
141501	Grand Island Central School District	11,676	11,940

Charter Funding Alphabetical By NYS School District
* (Sum of Charter School Basic Tuition and Supplemental Basic Tuition)

District Code	School District Name	Final 2022-23 Basic Tuition*	Final 2023-24 Basic Tuition*
640701	Granville Central School District	11,247	11,769
280407	Great Neck Union Free School District	23,679	24,027
260501	Greece Central School District	12,553	12,813
010701	Green Island Union Free School District	14,402	15,554
660407	Greenburgh Central 7 School District	23,032	23,424
080601	Greene Central School District	12,282	12,719
581010	Greenport Union Free School District	21,084	21,466
190701	Greenville Central School District	14,835	15,274
640801	Greenwich Central School District	13,545	13,928
442111	Greenwood Lake Union Free School District	19,633	19,851
610501	Groton Central School District	12,634	13,104
010802	Guilderland Central School District	13,529	13,858
630801	Hadley-Luzerne Central School District	15,660	15,824
480401	Haldane Central School District	16,563	15,811
580405	Half Hollow Hills Central School District	16,106	16,418
141601	Hamburg Central School District	11,707	12,324
250701	Hamilton Central School District	14,718	15,230
511201	Hammond Central School District	15,084	15,749
572901	Hammondsport Central School District	16,964	17,510
580905	Hampton Bays Union Free School District	17,848	18,424
120906	Hancock Central School District	14,019	14,039
460701	Hannibal Central School District	11,271	11,420
580406	Harborfields Central School District	15,409	15,708
030501	Harpursville Central School District	9,899	9,923
660501	Harrison Central School District	25,039	25,595
230301	Harrisville Central School District	15,217	15,961
641001	Hartford Central School District	12,527	11,798
660404	Hastings-On-Hudson Union Free School District	22,828	23,686
580506	Hauppauge Union Free School District	18,756	19,302
280201	Hempstead Union Free School District	22,562	24,505
660203	Hendrick Hudson Central School District	19,520	19,996
210601	Herkimer Central School District	11,210	11,537
511301	Hermon Dekalb Central School District	14,893	15,303
280409	Herricks Union Free School District	18,075	18,373
512404	Heuvelton Central School District	11,658	11,482
280214	Hewlett-Woodmere Union Free School District	24,217	24,389
280517	Hicksville Union Free School District	16,829	17,554
620803	Highland Central School District	14,466	14,955
440901	Highland Falls-Fort Montgomery Central School District	16,285	17,287
261101	Hilton Central School District	11,745	11,931
041401	Hinsdale Central School District	11,650	12,139
141701	Holland Central School District	12,922	12,704
412201	Holland Patent Central School District	12,427	12,922
450704	Holley Central School District	10,616	11,011
110701	Homer Central School District	12,669	13,115
431401	Honeoye Central School District	13,242	13,434
260901	Honeoye Falls-Lima Central School District	11,550	11,879
491401	Hoosic Valley Central School District	11,684	12,453
490501	Hoosick Falls Central School District	13,687	14,425
571800	Hornell City School District	10,943	10,107
070901	Horseheads Central School District	12,482	13,016
101300	Hudson City School District	15,513	15,882
641301	Hudson Falls Central School District	10,880	10,969
190901	Hunter-Tannersville Central School District	17,100	17,254
580403	Huntington Union Free School District	18,960	19,495
130801	Hyde Park Central School District	13,784	14,300
101401	Ichabod Crane Central School District	12,994	13,076

Charter Funding Alphabetical By NYS School District
* (Sum of Charter School Basic Tuition and Supplemental Basic Tuition)

District Code	School District Name	Final 2022-23 Basic Tuition*	Final 2023-24 Basic Tuition*
200401	Indian Lake Central School District	23,593	24,475
220301	Indian River Central School District	8,067	8,425
200501	Inlet Common School District	0	0
141301	Iroquois Central School District	13,044	14,012
660402	Irvington Union Free School District	22,561	23,064
280231	Island Park Union Free School District	30,662	30,496
280226	Island Trees Union Free School District	16,720	17,031
580502	Islip Union Free School District	16,266	16,621
610600	Ithaca City School District	15,662	16,086
061700	Jamestown City School District	11,730	12,240
420411	Jamesville-Dewitt Central School District	12,783	12,986
572702	Jasper-Troupsburg Central School District	11,977	10,673
540901	Jefferson Central School District	14,131	14,299
280515	Jericho Union Free School District	25,150	25,613
630601	Johnsburg Central School District	18,739	19,097
031502	Johnson City Central School District	13,639	14,170
170600	Johnstown City School District	10,377	9,678
420501	Jordan-Elbridge Central School District	13,415	14,484
660101	Katonah-Lewisboro Union Free School District	20,761	21,199
150601	Keene Central School District	22,991	24,890
450607	Kendall Central School District	13,482	13,656
142601	Kenmore-Town of Tonawanda Union Free School District	10,526	11,143
241101	Keshequa Central School District	13,199	13,501
580805	Kings Park Central School District	15,247	15,314
620600	Kingston City School District	17,166	17,811
441202	Kiryas Joel Village Union Free School District	46,801	47,592
141800	Lackawanna City School District	13,993	13,355
221401	Lafargeville Central School District	11,391	11,679
420807	Lafayette Central School District	19,055	19,604
630701	Lake George Central School District	14,023	14,107
151102	Lake Placid Central School District	16,451	16,551
200601	Lake Pleasant Central School District	28,341	28,865
141401	Lake Shore Central School District	12,769	12,946
662401	Lakeland Central School District	15,973	16,385
141901	Lancaster Central School District	10,392	10,740
610801	Lansing Central School District	13,391	14,058
490601	Lansingburgh Central School District	11,799	12,613
470801	Laurens Central School District	11,897	11,871
280215	Lawrence Union Free School District	20,204	19,566
181001	Le Roy Central School District	12,798	13,123
670401	Letchworth Central School District	12,383	12,475
280205	Levittown Union Free School District	18,292	18,400
400301	Lewiston-Porter Central School District	13,523	13,842
590901	Liberty Central School District	20,082	20,666
580104	Lindenhurst Union Free School District	15,516	15,691
511602	Lisbon Central School District	15,637	16,247
210800	Little Falls City School District	13,776	14,527
421501	Liverpool Central School District	14,449	14,609
591302	Livingston Manor Central School District	18,500	18,772
240801	Livonia Central School District	13,019	13,261
400400	Lockport City School District	11,728	12,352
280503	Locust Valley Central School District	24,667	25,005
280300	Long Beach City School District	23,391	23,742
200701	Long Lake Central School District	42,512	43,783
580212	Longwood Central School District	16,197	16,613
230901	Lowville Academy and Central School District	11,107	11,100
221301	Lyme Central School District	14,542	15,605

Charter Funding Alphabetical By NYS School District
* (Sum of Charter School Basic Tuition and Supplemental Basic Tuition)

District Code	School District Name	Final 2022-23 Basic Tuition*	Final 2023-24 Basic Tuition*
280220	Lynbrook Union Free School District	19,380	19,673
421504	Lyncourt Union Free School District	19,402	20,816
451001	Lyndonville Central School District	12,401	12,897
650501	Lyons Central School District	12,939	13,774
251101	Madison Central School District	12,396	13,036
511901	Madrid-Waddington Central School District	12,867	13,666
480101	Mahopac Central School District	15,217	15,429
031101	Maine-Endwell Central School District	12,324	12,307
161501	Malone Central School District	11,905	12,835
280212	Malverne Union Free School District	21,827	22,087
660701	Mamaroneck Union Free School District	19,777	20,436
431101	Manchester-Shortsville Central School District	12,953	13,329
280406	Manhasset Union Free School District	22,034	22,228
110901	Marathon Central School District	14,378	14,538
421101	Marcellus Central School District	11,820	12,176
430901	Marcus Whitman Central School District	14,240	14,696
121401	Margaretville Central School District	16,037	16,719
650701	Marion Central School District	12,747	13,409
621001	Marlboro Central School District	17,675	18,368
140702	Maryvale Union Free School District	12,516	12,863
280523	Massapequa Union Free School District	17,834	17,941
512001	Massena Central School District	11,674	11,605
581012	Mattituck-Cutchogue Union Free School District	17,357	17,381
170801	Mayfield Central School District	11,630	11,633
110304	McGraw Central School District	13,705	15,873
521200	Mechanicville City School District	13,015	14,005
450801	Medina Central School District	11,836	11,829
010615	Menands Union Free School District	16,781	16,935
280225	Merrick Union Free School District	19,677	19,860
460901	Mexico Academy and Central School District	13,291	13,841
580211	Middle Country Central School District	15,341	15,728
541001	Middleburgh Central School District	13,626	13,755
441000	Middletown Enlarged City School District	15,775	16,816
471101	Milford Central School District	14,570	15,303
132201	Millbrook Central School District	13,485	14,088
580208	Miller Place Union Free School District	14,404	14,280
280410	Mineola Union Free School District	24,839	27,241
150801	Minerva Central School District	26,057	26,331
441101	Minisink Valley Central School District	13,210	13,395
530515	Mohonasen Central School District	10,866	10,995
441201	Monroe-Woodbury Central School District	15,512	16,117
580306	Montauk Union Free School District	31,123	35,371
591401	Monticello Central School District	16,023	16,694
051301	Moravia Central School District	11,805	12,255
150901	Moriah Central School District	14,186	14,528
471201	Morris Central School District	11,664	11,798
512101	Morristown Central School District	14,639	14,307
250401	Morrisville-Eaton Central School District	13,830	14,097
212001	Mount Markham Central School District	12,893	13,231
240901	Mount Morris Central School District	14,859	15,520
660801	Mount Pleasant Central School District	19,716	20,270
580207	Mount Sinai Union Free School District	16,415	16,701
660900	Mount Vernon City School District	18,476	18,589
500108	Nanuet Union Free School District	18,428	19,154
431201	Naples Central School District	14,445	14,923
411501	New Hartford Central School District	12,271	12,563
280405	New Hyde Park-Garden City Park Union Free School District	16,067	16,763

Charter Funding Alphabetical By NYS School District
* (Sum of Charter School Basic Tuition and Supplemental Basic Tuition)

District Code	School District Name	Final 2022-23 Basic Tuition*	Final 2023-24 Basic Tuition*
101601	New Lebanon Central School District	16,565	17,118
621101	New Paltz Central School District	16,125	17,004
661100	New Rochelle City School District	18,053	18,595
581015	New Suffolk Common School District	19,758	18,495
300000	New York City Department of Education	17,626	18,340
411504	New York Mills Union Free School District	13,439	14,057
650101	Newark Central School District	12,719	13,312
600402	Newark Valley Central School District	11,689	12,060
441600	Newburgh Enlarged City School District	17,391	18,149
151001	Newcomb Central School District	44,732	44,320
400601	Newfane Central School District	11,753	11,787
610901	Newfield Central School District	12,561	12,782
400800	Niagara Falls City School District	12,531	12,691
400701	Niagara-Wheatfield Central School District	11,757	12,059
530301	Niskayuna Central School District	13,311	13,877
580103	North Babylon Union Free School District	16,445	16,899
280204	North Bellmore Union Free School District	17,474	17,416
142201	North Collins Central School District	14,856	15,290
010623	North Colonie Central School District	12,686	13,235
490801	North Greenbush Common School District	14,056	17,451
280229	North Merrick Union Free School District	19,673	19,801
500201	North Rockland Central School District	18,654	18,645
651501	North Rose-Wolcott Central School District	13,722	14,020
661301	North Salem Central School District	21,652	22,007
280501	North Shore Central School District	26,157	26,500
420303	North Syracuse Central School District	12,806	13,189
400900	North Tonawanda City School District	12,127	12,142
630202	North Warren Central School District	16,115	16,566
090501	Northeastern Clinton Central School District	13,307	13,658
090901	Northern Adirondack Central School District	14,361	14,780
580404	Northport-East Northport Union Free School District	19,424	19,576
170901	Northville Central School District	16,098	16,742
081200	Norwich City School District	11,080	11,315
512201	Norwood-Norfolk Central School District	12,793	13,121
500304	Nyack Union Free School District	20,238	20,548
181101	Oakfield-Alabama Central School District	12,989	13,727
280211	Oceanside Union Free School District	16,174	16,329
550101	Odessa-Montour Central School District	12,442	11,644
512300	Ogdensburg City School District	14,559	14,939
042400	Olean City School District	12,650	13,076
251400	Oneida City School District	12,898	13,312
471400	Oneonta City School District	13,844	14,182
421201	Onondaga Central School District	14,296	14,786
621201	Onteora Central School District	20,264	20,596
271201	Oppenheim-Ephratah-St. Johnsville Central School District	12,957	13,185
142301	Orchard Park Central School District	12,454	12,567
412901	Oriskany Central School District	12,727	13,279
661401	Ossining Union Free School District	20,347	21,185
461300	Oswego City School District	12,916	13,558
081401	Otselic Valley Central School District at Georgetown-South Otsel	15,575	16,062
600601	Owego-Apalachin Central School District	13,172	13,864
211701	Owen D. Young Central School District	13,199	13,599
081501	Oxford Academy and Central School District	13,445	13,670
280506	Oyster Bay-East Norwich Central School District	24,755	25,087
581002	Oysterponds Union Free School District	34,704	36,838
650901	Palmyra-Macedon Central School District	11,864	11,844
061601	Panama Central School District	13,146	13,050

Charter Funding Alphabetical By NYS School District
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District Code	School District Name	Final 2022-23 Basic Tuition*	Final 2023-24 Basic Tuition*
512501	Parishville-Hopkinton Central School District	12,727	13,015
580224	Patchogue-Medford Union Free School District	15,053	15,532
181201	Pavilion Central School District	13,079	13,338
131201	Pawling Central School District	16,767	17,315
500308	Pearl River Union Free School District	16,958	17,457
661500	Peekskill City School District	18,507	19,292
661601	Pelham Union Free School District	17,291	17,441
181302	Pembroke Central School District	13,845	14,292
261201	Penfield Central School District	13,844	14,208
680601	Penn Yan Central School District	12,678	12,888
671201	Perry Central School District	13,121	13,883
091101	Peru Central School District	14,262	14,333
431301	Phelps-Clifton Springs Central School District	13,402	13,460
462001	Phoenix Central School District	13,005	13,230
440401	Pine Bush Central School District	13,169	13,392
131301	Pine Plains Central School District	16,657	16,980
060601	Pine Valley Central School District	16,216	18,916
043501	Pioneer Central School District	11,734	11,715
261401	Pittsford Central School District	14,642	15,137
280518	Plainedge Union Free School District	16,842	17,041
280504	Plainview-Old Bethpage Central School District	19,313	19,684
091200	Plattsburgh City School District	15,141	15,604
660809	Pleasantville Union Free School District	17,373	17,595
660802	Pocantico Hills Central School District	40,041	41,070
211103	Poland Central School District	13,003	13,082
051101	Port Byron Central School District	11,948	12,392
661904	Port Chester-Rye Union Free School District	15,776	16,661
580206	Port Jefferson Union Free School District	23,461	23,536
441800	Port Jervis City School District	13,492	13,564
280404	Port Washington Union Free School District	23,170	23,895
042901	Portville Central School District	11,870	12,327
512902	Potsdam Central School District	13,691	14,232
131500	Poughkeepsie City School District	15,030	15,993
572301	Prattsburgh Central School District	11,977	12,965
461801	Pulaski (Academy) Central School District	13,821	14,245
641401	Putnam Central School District	24,626	24,562
480503	Putnam Valley Central School District	18,456	18,487
630902	Queensbury Union Free School District	10,724	10,905
580903	Quogue Union Free School District	52,389	52,520
043001	Randolph Central School District	13,557	13,591
010402	Ravena-Coeymans-Selkirk Central School District	14,188	14,284
651503	Red Creek Central School District	12,738	12,958
131701	Red Hook Central School District	15,165	15,490
411701	Remsen Central School District	17,841	19,024
580901	Remsenburg-Speonk Union Free School District	39,468	40,932
491200	Rensselaer City School District	11,075	11,361
131801	Rhinebeck Central School District	18,339	18,618
472001	Richfield Springs Central School District	11,983	12,377
062401	Ripley Central School District	14,359	14,040
580602	Riverhead Central School District	18,922	20,107
261600	Rochester City School District	14,216	14,316
280221	Rockville Centre Union Free School District	20,561	21,044
580209	Rocky Point Union Free School District	15,108	15,495
411800	Rome City School District	13,978	14,583
560603	Romulus Central School District	16,985	17,119
620901	Rondout Valley Central School District	18,795	19,344
280208	Roosevelt Union Free School District	18,572	18,964

Charter Funding Alphabetical By NYS School District
* (Sum of Charter School Basic Tuition and Supplemental Basic Tuition)

District Code	School District Name	Final 2022-23 Basic Tuition*	Final 2023-24 Basic Tuition*
591301	Roscoe Central School District	19,043	19,803
280403	Roslyn Union Free School District	22,495	22,785
121502	Roxbury Central School District	18,704	19,551
401201	Royalton-Hartland Central School District	11,302	11,206
261701	Rush-Henrietta Central School District	14,077	14,589
661800	Rye City School District	21,910	22,644
661901	Rye Neck Union Free School District	19,532	19,848
580205	Sachem Central School District	14,661	15,181
221001	Sackets Harbor Central School District	11,392	11,892
580305	Sag Harbor Union Free School District	29,846	31,073
580910	Sagaponack Common School District	17,341	17,336
161801	Saint Regis Falls Central School District	16,415	17,247
043200	Salamanca City School District	3,033	3,150
641501	Salem Central School District	15,517	16,437
161201	Salmon River Central School District	15,545	16,080
461901	Sandy Creek Central School District	14,667	15,304
091402	Saranac Central School District	13,417	13,923
161401	Saranac Lake Central School District	16,032	16,404
521800	Saratoga Springs City School District	12,297	12,472
621601	Saugerties Central School District	13,981	14,479
411603	Sauquoit Valley Central School District	13,672	14,129
580504	Sayville Union Free School District	17,737	18,007
662001	Scarsdale Union Free School District	24,450	24,704
530501	Schalmont Central School District	14,840	14,896
530600	Schenectady City School District	13,614	14,302
470901	Schenevus Central School District	14,074	14,505
491501	Schodack Central School District	14,120	14,750
541201	Schoharie Central School District	13,782	13,931
151401	Schroon Lake Central School District	19,487	20,697
521701	Schuylerville Central School District	12,585	12,786
022401	Scio Central School District	12,278	12,218
530202	Scotia-Glenville Central School District	13,312	13,540
280206	Seaford Union Free School District	17,477	17,804
560701	Seneca Falls Central School District	12,356	12,802
280252	Sewanhaka Central High School District	14,080	14,545
541401	Sharon Springs Central School District	15,959	16,703
580701	Shelter Island Union Free School District	28,919	29,390
520302	Shenendehowa Central School District	12,939	13,387
082001	Sherburne-Earlville Central School District	12,222	12,490
062601	Sherman Central School District	11,996	12,554
580601	Shoreham-Wading River Central School District	17,650	18,075
121601	Sidney Central School District	12,790	12,367
061501	Silver Creek Central School District	14,073	14,689
421601	Skaneateles Central School District	13,301	13,635
580801	Smithtown Central School District	15,736	16,162
651201	Sodus Central School District	13,394	13,390
420702	Solvay Union Free School District	12,918	13,196
662101	Somers Central School District	18,748	19,134
010601	South Colonie Central School District	13,910	14,280
580235	South Country Central School District	18,366	18,715
521401	South Glens Falls Central School District	11,859	12,249
580413	South Huntington Union Free School District	18,010	18,705
220101	South Jefferson Central School District	10,964	11,296
121702	South Kortright Central School District	14,206	14,111
231101	South Lewis Central School District	14,633	14,885
500301	South Orangetown Central School District	17,210	17,609
560501	South Seneca Central School District	14,868	15,265

Charter Funding Alphabetical By NYS School District
* (Sum of Charter School Basic Tuition and Supplemental Basic Tuition)

District Code	School District Name	Final 2022-23 Basic Tuition*	Final 2023-24 Basic Tuition*
580906	Southampton Union Free School District	26,279	26,429
050701	Southern Cayuga Central School District	14,585	15,112
581005	Southold Union Free School District	19,364	19,972
060201	Southwestern Central School District	12,877	13,463
131602	Spackenkill Union Free School District	18,189	18,647
261001	Spencerport Central School District	12,606	12,882
600801	Spencer-Van Etten Central School District	13,081	13,450
580304	Springs Union Free School District	25,129	25,307
141101	Springville-Griffith Institute Central School District	13,047	13,373
121701	Stamford Central School District	14,302	14,495
401001	Starpoint Central School District	11,634	12,030
522001	Stillwater Central School District	10,345	10,709
251501	Stockbridge Valley Central School District	11,757	11,879
500401	Suffern Central School District	18,153	18,349
591502	Sullivan West Central School District	16,608	16,052
030601	Susquehanna Valley Central School District	14,327	14,849
140207	Sweet Home Central School District	14,066	14,494
280502	Syosset Central School District	21,661	22,190
421800	Syracuse City School District	13,769	14,128
100501	Taconic Hills Central School District	14,790	16,791
660401	Tarrytown Union Free School District	18,601	18,993
220701	Thousand Islands Central School District	12,862	12,947
580201	Three Village Central School District	18,149	18,646
151501	Ticonderoga Central School District	15,780	16,159
600903	Tioga Central School District	11,480	12,137
142500	Tonawanda City School District	11,565	11,825
211901	Town of Webb Union Free School District	20,932	22,219
591201	Tri-Valley Central School District	21,070	21,869
491700	Troy City School District	17,237	17,346
611001	Trumansburg Central School District	12,654	13,146
580913	Tuckahoe Common School District	33,354	33,661
660302	Tuckahoe Union Free School District	22,676	23,628
421902	Tully Central School District	11,291	11,413
160101	Tupper Lake Central School District	13,458	13,700
441903	Tuxedo Union Free School District	16,501	16,975
081003	Unadilla Valley Central School District	13,646	14,463
471601	Unatego Central School District	12,300	12,799
051901	Union Springs Central School District	12,862	13,169
280202	Uniondale Union Free School District	23,045	23,868
031501	Union-Endicott Central School District	12,895	13,137
412300	Utica City School District	11,330	11,883
660805	Valhalla Union Free School District	22,099	22,037
441301	Valley Central School District	13,423	13,787
280213	Valley Stream 13 Union Free School District	17,017	17,344
280224	Valley Stream 24 Union Free School District	21,383	22,627
280230	Valley Stream 30 Union Free School District	19,145	19,798
280251	Valley Stream Central High School District	15,994	16,576
412000	Vernon-Verona-Sherrill Central School District	11,670	12,131
031601	Vestal Central School District	13,813	14,194
431701	Victor Central School District	12,104	12,403
011003	Voorheesville Central School District	14,424	14,509
580302	Wainscott Common School District	22,136	0
621801	Wallkill Central School District	13,070	13,334
121901	Walton Central School District	11,866	12,128
280223	Wantagh Union Free School District	15,083	15,279
132101	Wappingers Central School District	13,158	13,591
631201	Warrensburg Central School District	16,228	16,695

Charter Funding Alphabetical By NYS School District
* (Sum of Charter School Basic Tuition and Supplemental Basic Tuition)

District Code	School District Name	Final 2022-23 Basic Tuition*	Final 2023-24 Basic Tuition*
671501	Warsaw Central School District	13,598	14,491
442101	Warwick Valley Central School District	13,597	13,908
440102	Washingtonville Central School District	14,755	15,848
522101	Waterford-Halfmoon Union Free School District	16,947	18,969
561006	Waterloo Central School District	12,382	13,189
222000	Watertown City School District	10,913	10,914
411902	Waterville Central School District	12,549	13,217
011200	Watervliet City School District	10,996	11,508
550301	Watkins Glen Central School District	12,137	12,578
600101	Waverly Central School District	10,937	11,454
573002	Wayland-Cohocton Central School District	12,129	12,382
650801	Wayne Central School District	11,390	11,428
261901	Webster Central School District	13,021	13,401
131101	Webutuck Central School District	15,895	16,337
050301	Weedsport Central School District	13,608	13,226
200901	Wells Central School District	23,489	23,806
022601	Wellsville Central School District	13,875	14,423
580102	West Babylon Union Free School District	17,135	17,570
210302	West Canada Valley Central School District	13,619	13,916
420101	West Genesee Central School District	12,154	12,652
280227	West Hempstead Union Free School District	17,555	18,215
260803	West Irondequoit Central School District	12,525	13,017
580509	West Islip Union Free School District	15,574	16,035
142801	West Seneca Central School District	11,833	12,157
040204	West Valley Central School District	15,036	15,168
280401	Westbury Union Free School District	21,737	22,378
062901	Westfield Academy and Central School District	13,207	13,050
580902	Westhampton Beach Union Free School District	19,785	20,058
420701	Westhill Central School District	12,369	12,980
412801	Westmoreland Central School District	11,794	12,137
262001	Wheatland-Chili Central School District	17,964	18,604
170301	Wheelerville Union Free School District	17,539	17,400
662200	White Plains City School District	21,439	22,183
641701	Whitehall Central School District	13,828	14,031
412902	Whitesboro Central School District	12,061	12,500
022101	Whitesville Central School District	10,887	11,569
031401	Whitney Point Central School District	14,046	15,007
580232	William Floyd Union Free School District	15,970	16,396
651402	Williamson Central School District	14,085	14,433
140203	Williamsville Central School District	12,495	12,701
151701	Willsboro Central School District	17,446	17,666
401501	Wilson Central School District	12,224	12,487
191401	Windham-Ashland-Jewett Central School District	20,584	21,016
031701	Windsor Central School District	12,664	13,211
472506	Worcester Central School District	13,923	13,958
580109	Wyandanch Union Free School District	19,101	19,368
490804	Wynantskill Union Free School District	14,321	14,616
671002	Wyoming Central School District	17,831	20,994
662300	Yonkers City School District	17,068	17,635
241701	York Central School District	15,187	16,862
662402	Yorktown Central School District	17,678	18,023

SUNY Charter Schools Institute
The State University of New York

2023 New School Proposal
Budget(s) & Cash Flow(s) Template

South Bronx Charter School for International Cultures and the Arts Replication

Contact Name:	Evelyn Hey
Contact Title:	Executive Director
Contact Email:	[redacted]
Contact Phone:	

First Academic Year:	2025-26
Pre-Opening Period:	July 1, 2024 - June 30, 2025

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS REPLICATION
2025-26 through 2029-30

CHARTER ENROLLMENT BY GRADE						
GRADES	**LEVEL**	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**
Kindergarten	Elementary School	67	67	67	67	67
1st Grade	Elementary School	68	68	67	67	67
2nd Grade	Elementary School	0	68	68	68	67
3rd Grade	Elementary School	0	0	68	68	68
4th Grade	Elementary School	0	0	0	68	68
5th Grade	*Elementary School*	0	0	0	0	68
6th Grade	Middle School					
7th Grade	Middle School					
8th Grade	Middle School					
9th Grade	High School					
10th Grade	High School					
11th Grade	High School					
12th Grade	High School					
Ungraded						
TOTAL		135	203	270	338	405

NUMBER OF CLASSES BY GRADE						
GRADES	**LEVEL**	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**
Kindergarten	Elementary School	3	3	3	3	3
1st Grade	Elementary School	3	3	3	3	3
2nd Grade	Elementary School	0	3	3	3	3
3rd Grade	Elementary School	0	0	3	3	3
4th Grade	Elementary School	0	0	0	3	3
5th Grade	Elementary School	0	0	0	0	3
6th Grade	Middle School					
7th Grade	Middle School					
8th Grade	Middle School					
9th Grade	High School					
10th Grade	High School					
11th Grade	High School					
12th Grade	High School					
Ungraded						
TOTAL		6	9	12	15	18

AVERAGE NUMBER OF STUDENTS PER CLASS BY GRADE						
GRADES	**LEVEL**	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**
Kindergarten	Elementary School	22	22	22	22	22
1st Grade	Elementary School	23	23	22	22	22
2nd Grade	Elementary School	0	23	23	23	22
3rd Grade	Elementary School	0	0	23	23	23
4th Grade	Elementary School	0	0	0	23	23
5th Grade	Elementary School	0	0	0	0	23
6th Grade	Middle School	0	0	0	0	0
7th Grade	Middle School	0	0	0	0	0
8th Grade	Middle School	0	0	0	0	0
9th Grade	High School	0	0	0	0	0
10th Grade	High School	0	0	0	0	0
11th Grade	High School	0	0	0	0	0
12th Grade	High School	0	0	0	0	0
Ungraded		0	0	0	0	0

SUMMARY AND OTHER INFORMATION					
Total Elementary Enrollment	135	203	270	338	405
Total Middle School Enrollment	-	-	-	-	-
Total High School Enrollment	-	-	-	-	-
Total Ungraded Enrollment	-	-	-	-	-
Total Enrollment	**135**	**203**	**270**	**338**	**405**
Change in Net Enrollment from Prior Year (Count)	135	68	67	68	67
Change in Net Enrollment from Prior Year (Percent)	100.0%	50.4%	33.0%	25.2%	19.8%
Anticipated rate of attrition (Percent)	0.0%	0.0%	0.0%	0.0%	0.0%

ADDITIONAL NOTES/COMMENTS

ESTIMATED ENROLLMENT BY DISTRICT					
ANNUAL ENROLLMENT BY DISTRICT TOTALS	135	203	270	338	405
Enrollment by Grade vs Enrollment by District (should = 0)	-	-	-	-	-

ENTER NUMBER OF SCHOOL DISTRICTS ANTICIPATED: -->	**1**

PRIMARY SENDING SCHOOL DISTRICT	New York City Department of Education	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**
DISTRICT'S ANNUAL TOTAL OPERATING BUDGET		$ 37,500,000,000	$ 37,500,000,000	$ 37,500,000,000	$ 37,500,000,000	$ 37,500,000,000
ENROLLMENT (*Charter School*)		135	203	270	338	405
DESCRIPTION OF SOURCE FOR DISTRICT'S OPERATING BUDGET (Include web address if available)						

SECONDARY SENDING SCHOOL DISTRICT	*Select from drop-down list →*	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**
DISTRICT'S ANNUAL TOTAL OPERATING BUDGET		$ -	$ -	$ -	$ -	$ -
ENROLLMENT (*Charter School*)						
DESCRIPTION OF SOURCE FOR DISTRICT'S OPERATING BUDGET (Include web address if available)						

AGE RANGE

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE

STAFFING PLAN FTE		Year 1	Year 2	Year 3	Year 4	Year 5
	Acad Years	2025-26	2026-27	2027-28	2028-29	2029-30
	Grades	K-1	K-2	K-3	K-4	K-5
	Enrollment	135	203	270	338	405

***NOTE:** Enter the number of planned full-time equivalent ("FTE") positions in each category for each charter year in the section provided below.*

ADMINISTRATIVE PERSONNEL FTE	**FTE**				
Executive Management	0.0	0.0	0.0	0.0	0.0
Instructional Management	1.0	1.0	1.0	1.8	1.8
Deans, Directors & Coordinators	1.0	1.0	1.0	1.0	1.0
CFO / Director of Finance	0.0	0.0	0.0	0.0	0.0
Operation / Business Manager	2.0	2.0	2.0	2.0	2.0
Administrative Staff	0.0	0.0	1.0	1.0	1.0
TOTAL ADMINISTRATIVE STAFF	4.0	4.0	5.0	5.8	5.8

INSTRUCTIONAL PERSONNEL FTE					
Teachers - Regular	6.0	9.0	12.0	15.0	18.0
Teachers - SPED	1.0	1.0	1.0	1.0	1.0
Substitute Teachers	0.0	0.0	0.0	0.0	0.0
Teaching Assistants	2.0	2.0	3.0	4.0	5.0
Specialty Teachers	1.0	2.0	2.0	3.0	3.0
Aides	0.0	0.0	0.0	0.0	0.0
Therapists & Counselors	1.0	1.0	1.0	1.0	1.0
Other	1.0	1.4	1.8	2.2	2.6
TOTAL INSTRUCTIONAL	12.0	16.4	20.8	26.2	30.6

NON-INSTRUCTIONAL PERSONNEL FTE					
Nurse	0.0	0.0	0.0	0.0	0.0
Librarian	0.0	0.0	1.0	2.0	3.0
Custodian	0.0	0.0	0.0	0.0	0.0
Security	0.0	0.0	0.0	0.0	0.0
Other	2.0	2.0	2.0	2.0	2.0
TOTAL NON-INSTRUCTIONAL	2.0	2.0	3.0	4.0	5.0

TOTAL PERSONNEL SERVICE FTE	18.0	22.4	28.8	36.0	41.4

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE

STAFFING PLAN WAGES		Year 1	Year 2	Year 3	Year 4	Year 5
	Acad Years	2025-26	2026-27	2027-28	2028-29	2029-30
	Grades	K-1	K-2	K-3	K-4	K-5
	Enrollment	135.00	203.00	270.00	338.00	405.00

***NOTE:** Enter the proposed average salary for each category and the anticipated yearly increase percentages in the section provided below.*

	WAGES					
ADMINISTRATIVE PERSONNEL WAGES	**Salary/Incr %**	0.00%	3.00%	3.00%	3.00%	3.00%
Executive Management	$ -	$ -	$ -	$ -	$ -	$ -
Instructional Management	$ 160,000	$ 160,000	$ 164,800	$ 169,744	$ 294,836	$ 303,681
Deans, Directors & Coordinators	$ 120,000	$ 120,000	$ 123,600	$ 127,308	$ 131,127	$ 135,061
CFO / Director of Finance	$ -	$ -	$ -	$ -	$ -	$ -
Operation / Business Manager	$ 75,000	$ 150,000	$ 154,500	$ 159,135	$ 163,909	$ 168,826
Administrative Staff	$ 100,000	$ -	$ -	$ 100,000	$ 103,000	$ 106,090
TOTAL ADMINISTRATIVE STAFF		$ 430,000	$ 442,900	$ 556,187	$ 692,873	$ 713,659
INSTRUCTIONAL PERSONNEL WAGES						
Teachers - Regular	$ 80,000	$ 480,000	$ 734,400	$ 996,432	$ 1,266,325	$ 1,544,315
Teachers - SPED	$ 100,000	$ 100,000	$ 103,000	$ 106,090	$ 109,273	$ 112,551
Substitute Teachers	$ -	$ -	$ -	$ -	$ -	$ -
Teaching Assistants	$ 50,000	$ 100,000	$ 103,000	$ 156,090	$ 210,773	$ 267,096
Specialty Teachers	$ 80,000	$ 80,000	$ 162,400	$ 167,272	$ 252,290	$ 259,859
Aides	$ -	$ -	$ -	$ -	$ -	$ -
Therapists & Counselors	$ 65,000	$ 65,000	$ 66,950	$ 68,959	$ 71,027	$ 73,158
Other	$ 60,000	$ 60,000	$ 86,800	$ 114,104	$ 141,927	$ 170,285
TOTAL INSTRUCTIONAL		$ 885,000	$ 1,256,550	$ 1,608,946	$ 2,051,615	$ 2,427,263
NON-INSTRUCTIONAL PERSONNEL WAGES						
Nurse	$ -	$ -	$ -	$ -	$ -	$ -
Librarian	$ 40,000	$ -	$ -	$ 40,000	$ 81,200	$ 123,636
Custodian	$ -	$ -	$ -	$ -	$ -	$ -
Security	$ -	$ -	$ -	$ -	$ -	$ -
Other	$ 40,000	$ 80,000	$ 82,400	$ 84,872	$ 87,418	$ 90,041
TOTAL NON-INSTRUCTIONAL		$ 80,000	$ 82,400	$ 124,872	$ 168,618	$ 213,677
TOTAL PERSONNEL SERVICE WAGES		$ 1,395,000	$ 1,781,850	$ 2,290,005	$ 2,913,106	$ 3,354,599

ARTS REPLICATION

***NOTE:** State the assumptions that are being made for personnel FTE levels in the section provided below.*

Description of Assumptions
YRS 1-5 - (1) Principal; YR 4 - Plus (1) Asst Principal
YRS 1-5 - (1) Instructional Coach
YRS 1-5 - (1) Dir of Ops, (1) HR Assoc
YRS 3-5 - (1) Tech Mgr

YR 1 - (6) Reg Teachers; YR 2 - Plus (3); YR 3 - Plus (3); YR 4 - Plus (3); YR 5 -
YRS 1-5 - (1) SpEd
YRS 1-2 - (2) Teaching Assts; Plus (1) YRS 3-5
YRS 1 - (1) Specialist; Plus (1) YR 2 and (1) YR 4
YRS 1-5 - (1) Parent Coordinator
Various - Summer Sch, After-Sch, Other Salaries

YR 3 - (1) School Aide, Plus (1) YRS 4 & 5
YRS 1-5 - (2) Support Staff

ARTS REPLICATION

***NOTE:** Concisely state the assumptions that are being made for personnel wages in the section provided below.*

Description of Assumptions
YRS 1-5 - (1) Principal; YR 4 - Plus (1) Asst Principal
YRS 1-5 - (1) Instructional Coach
YRS 1-5 - (1) Dir of Ops, (1) HR Assoc
YRS 3-5 - (1) Tech Mgr

YR 1 - (6) Reg Teachers; YR 2 - Plus (3); YR 3 - Plus (3); YR 4 - Plus (3); YR 5 - Plus (3)
YRS 1-5 - (1) SpEd
YRS 1-2 - (2) Teaching Assts; Plus (1) YRS 3-5
YRS 1 - (1) Specialist; Plus (1) YR 2 and (1) YR 4
YRS 1-5 - (1) Parent Coordinator
Various - Summer Sch, After-Sch, Other Salaries

YR 3 - (1) School Aide, Plus (1) YRS 4 & 5
YRS 1-5 - (2) Support Staff

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE
PROJECTED BUDGET / OPERATING PLAN FOR PRE-OPENING PE
July 1, 2024 - June 30, 2025

***NOTE:** Please enter financial data on "6) Pre-OP Cash Flow 1-Y*
The pre-opening budget will be for a 1-Year Period as selected on tab #1, Sc

Total Revenue	**315,900**
Total Expenses	**280,900**
Net Income	**35,000**

	START-UP PERIOD
REVENUE	
REVENUES FROM STATE SOURCES	
Grants	
Stimulus	-
DYCD (Department of Youth and Community Developmt.)	-
Other	-
Other	-
TOTAL REVENUE FROM STATE SOURCES	-
REVENUE FROM FEDERAL FUNDING	
Grants	
Charter School Program (CSP) Planning & Implementation	315,900
Other	-
Other	-
TOTAL REVENUE FROM FEDERAL SOURCES	**315,900**
LOCAL and OTHER REVENUE	
Contributions and Donations	-
Fundraising	-
Erate Reimbursement	-
Earnings on Investments	-
Interest Income	-
Food Service (Income from meals)	-
Text Book	-
OTHER	-
TOTAL REVENUE FROM LOCAL and OTHER SOURCES	**-**
TOTAL REVENUE	**315,900**

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE
PROJECTED BUDGET / OPERATING PLAN FOR PRE-OPENING PE
July 1, 2024 - June 30, 2025

***NOTE:** Please enter financial data on "6) Pre-OP Cash Flow 1-Y*
The pre-opening budget will be for a 1-Year Period as selected on tab #1, Sc

Total Revenue	**315,900**
Total Expenses	**280,900**
Net Income	**35,000**

		START-UP PERIOD
EXPENSES		
	FTE No. of Positions	
ADMINISTRATIVE STAFF PERSONNEL COSTS		
Executive Management	-	-
Instructional Management	1.00	80,000
Deans, Directors & Coordinators	-	-
CFO / Director of Finance	-	-
Operation / Business Manager	-	-
Administrative Staff	1.00	20,000
TOTAL ADMINISTRATIVE STAFF	**2.00**	100,000
INSTRUCTIONAL PERSONNEL COSTS		
Teachers - Regular	-	-
Teachers - SPED	-	-
Substitute Teachers	-	-
Teaching Assistants	-	-
Specialty Teachers	-	-
Aides	-	-
Therapists & Counselors	-	-
Other	-	-
TOTAL INSTRUCTIONAL	**-**	**-**
NON-INSTRUCTIONAL PERSONNEL COSTS		
Nurse	-	-
Librarian	-	-
Custodian	-	-
Security	-	-
Other	-	-
TOTAL NON-INSTRUCTIONAL	-	**-**
SUBTOTAL PERSONNEL SERVICE COSTS	**2.00**	**100,000**
PAYROLL TAXES AND BENEFITS		
Payroll Taxes		8,200
Fringe / Employee Benefits		26,700
Retirement / Pension		5,000
TOTAL PAYROLL TAXES AND BENEFITS		**39,900**
TOTAL PERSONNEL SERVICE COSTS	**2.00**	**139,900**
CONTRACTED SERVICES		
Accounting / Audit		5,000
Legal		5,000
Management Company Fee		-
Nurse Services		-
Food Service / School Lunch		-

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE
PROJECTED BUDGET / OPERATING PLAN FOR PRE-OPENING PE
July 1, 2024 - June 30, 2025

***NOTE:** Please enter financial data on "6) Pre-OP Cash Flow 1-Y*
The pre-opening budget will be for a 1-Year Period as selected on tab #1, Sc

Total Revenue	**315,900**
Total Expenses	**280,900**
Net Income	**35,000**

	START-UP PERIOD
Payroll Services	2,000
Special Ed Services	-
Titlement Services (i.e. Title I)	-
Other Purchased / Professional / Consulting	27,000
TOTAL CONTRACTED SERVICES	**39,000**

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE
PROJECTED BUDGET / OPERATING PLAN FOR PRE-OPENING PE
July 1, 2024 - June 30, 2025

***NOTE:** Please enter financial data on "6) Pre-OP Cash Flow 1-Y*
The pre-opening budget will be for a 1-Year Period as selected on tab #1, Sc

Total Revenue	**315,900**
Total Expenses	**280,900**
Net Income	**35,000**

	START-UP PERIOD
SCHOOL OPERATIONS	
Board Expenses	2,000
Classroom / Teaching Supplies & Materials	-
Special Ed Supplies & Materials	-
Textbooks / Workbooks	-
Supplies & Materials other	-
Equipment / Furniture	6,000
Telephone	2,000
Technology	1,000
Student Testing & Assessment	-
Field Trips	-
Transportation (student)	-
Student Services - other	-
Office Expense	20,000
Staff Development	-
Staff Recruitment	5,000
Student Recruitment / Marketing	50,000
School Meals / Lunch	1,000
Travel (Staff)	1,000
Fundraising	-
Other	2,000
TOTAL SCHOOL OPERATIONS	**90,000**
FACILITY OPERATION & MAINTENANCE	
Insurance	2,000
Janitorial	-
Building and Land Rent / Lease / Facility Finance Interest	-
Repairs & Maintenance	-
Equipment / Furniture	5,000
Security	-
Utilities	5,000
TOTAL FACILITY OPERATION & MAINTENANCE	**12,000**
DEPRECIATION & AMORTIZATION	-
DISSOLUTION ESCROW & RESERVES / CONTIGENCY	-
TOTAL EXPENSES	**280,900**
NET INCOME	**35,000**

SOUTH BRONX CHARTER SCHOOL FOR NTERNATIONAL ARTS REPLICATION
PROJECTED BUDGET / OPERATING PLAN FERIOD
July 1, 2024 - June 30,

***NOTE:** Please enter financial data on "6) Year."*
The pre-opening budget will be for a 1-Year Period as school Information.

	DESCRIPTION OF ASSUMPTIONS
Total Revenue	
Total Expenses	
Net Income	
REVENUE	
REVENUES FROM STATE SOURCES	
Grants	
Stimulus	
DYCD (Department of Youth and Community Developmt.)	
Other	
Other	
TOTAL REVENUE FROM STATE SOURCES	
REVENUE FROM FEDERAL FUNDING	
Grants	
Charter School Program (CSP) Planning & Implementation	CSP Grant
Other	
Other	
TOTAL REVENUE FROM FEDERAL SOURCES	
LOCAL and OTHER REVENUE	
Contributions and Donations	
Fundraising	
Erate Reimbursement	
Earnings on Investments	
Interest Income	
Food Service (Income from meals)	
Text Book	
OTHER	
TOTAL REVENUE FROM LOCAL and OTHER SOURCES	
TOTAL REVENUE	

SOUTH BRONX CHARTER SCHOOL FOR NTERNATIONAL ARTS REPLICATION
PROJECTED BUDGET / OPERATING PLAN FERIOD
July 1, 2024 - June 30,

***NOTE:** Please enter financial data on "6) Year."*
The pre-opening budget will be for a 1-Year Period as School Information.

		DESCRIPTION OF ASSUMPTIONS
Total Revenue		
Total Expenses		
Net Income		

EXPENSES

	FTE No. of Positions	
ADMINISTRATIVE STAFF PERSONNEL COSTS		
Executive Management	-	
Instructional Management	1.00	Principal (1/2 Year) - from January - June 2025 - Onboarding, planning, opening preparation
Deans, Directors & Coordinators	-	
CFO / Director of Finance	-	
Operation / Business Manager	-	
Administrative Staff	1.00	Admin (1/2 Year) - from January - June 2025, Preparation, lottery, meeting, set up, and etc.
TOTAL ADMINISTRATIVE STAFF	**2.00**	
INSTRUCTIONAL PERSONNEL COSTS		
Teachers - Regular	-	
Teachers - SPED	-	
Substitute Teachers	-	
Teaching Assistants	-	
Specialty Teachers	-	
Aides	-	
Therapists & Counselors	-	
Other	-	
TOTAL INSTRUCTIONAL	**-**	
NON-INSTRUCTIONAL PERSONNEL COSTS		
Nurse	-	
Librarian	-	
Custodian	-	
Security	-	
Other	-	
TOTAL NON-INSTRUCTIONAL	-	
SUBTOTAL PERSONNEL SERVICE COSTS	**2.00**	
PAYROLL TAXES AND BENEFITS		
Payroll Taxes		SS, Medicare, Other ER Taxes (1/2 Year)
Fringe / Employee Benefits		Medical, Dental, Vision, DBL, Life, WC (1/2 Year)
Retirement / Pension		Retirement (1/2)
TOTAL PAYROLL TAXES AND BENEFITS		
TOTAL PERSONNEL SERVICE COSTS	**2.00**	
CONTRACTED SERVICES		
Accounting / Audit		Accounting/Auditing
Legal		Legal - Assisting with legal requirements, contracts/agreements review
Management Company Fee		
Nurse Services		
Food Service / School Lunch		

SOUTH BRONX CHARTER SCHOOL FOR NTERNATIONAL ARTS REPLICATION
PROJECTED BUDGET / OPERATING PLAN FERIOD
July 1, 2024 - June 30,

***NOTE:** Please enter financial data on "6) Year."*
The pre-opening budget will be for a 1-Year Period as school Information.

	DESCRIPTION OF ASSUMPTIONS
Total Revenue	
Total Expenses	
Net Income	
Payroll Services	Payroll Services for Principal and Admin
Special Ed Services	
Titlement Services (i.e. Title I)	
Other Purchased / Professional / Consulting	Fin Mgmt, Admin, Other Prof Svcs - Various Pre-Opening assistance, financial budget and reporting, benefits set up and payroll processing.
TOTAL CONTRACTED SERVICES	

SOUTH BRONX CHARTER SCHOOL FOR NTERNATIONAL ARTS REPLICATION
PROJECTED BUDGET / OPERATING PLAN FERIOD
July 1, 2024 - June 30,

***NOTE:** Please enter financial data on "6) Year."*
The pre-opening budget will be for a 1-Year Period as school Information.

	DESCRIPTION OF ASSUMPTIONS
Total Revenue	
Total Expenses	
Net Income	

SCHOOL OPERATIONS	
Board Expenses	Board Expenses - July 2024 - June 2025
Classroom / Teaching Supplies & Materials	
Special Ed Supplies & Materials	
Textbooks / Workbooks	
Supplies & Materials other	
Equipment / Furniture	Copier @ $5k, Computer Maint @ $1k - Office setup, materials, supplies
Telephone	Telephone - July 2024 - June 2025
Technology	Software
Student Testing & Assessment	
Field Trips	
Transportation (student)	
Student Services - other	
Office Expense	Office Supplies @ $10k, Postage @ $6k, Printing@ $4k - Office setup materials
Staff Development	
Staff Recruitment	Staff Recruitment - Job Postings
Student Recruitment / Marketing	Marketing/Advertising, Students Recruitment
School Meals / Lunch	Other Food Payments - July 2024 - June 2025
Travel (Staff)	Staff Travel - July 2024 - June 2025
Fundraising	
Other	Other G&A $1000, Other Dir Ed $1000
TOTAL SCHOOL OPERATIONS	
FACILITY OPERATION & MAINTENANCE	
Insurance	General Liability
Janitorial	
Building and Land Rent / Lease / Facility Finance Interest	
Repairs & Maintenance	
Equipment / Furniture	Fixtures/Furnishings - Tables, Chairs, and Others
Security	
Utilities	Utilities
TOTAL FACILITY OPERATION & MAINTENANCE	
DEPRECIATION & AMORTIZATION	
DISSOLUTION ESCROW & RESERVES / CONTIGENCY	
TOTAL EXPENSES	
NET INCOME	

PRE-OPENING CASH FLOW 1-YEAR	SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS REPLICATION												
*NOTE: Please enter "Description of Assumptions" on tab "4) Pre-Opening Period Budget."	PROJECTED CASH FLOW FOR SCHOOLS PROPOSING TO OPEN IN THE SECOND YEAR FOLLOWING PROPOSAL SUBMISSION July 1, 2024 - June 30, 2025												
Total Revenue	**26,325**	**26,325**	**26,325**	**26,325**	**26,325**	**26,325**	**26,325**	**26,325**	**26,325**	**26,325**	**26,325**	**26,325**	**315,900**
Total Expenses	**11,333**	**11,333**	**11,333**	**11,333**	**11,333**	**11,333**	**34,650**	**34,650**	**34,650**	**34,650**	**34,650**	**39,650**	**280,900**
Net Income	**14,992**	**14,992**	**14,992**	**14,992**	**14,992**	**14,992**	**(8,325)**	**(8,325)**	**(8,325)**	**(8,325)**	**(8,325)**	**(13,325)**	**35,000**
Cash Flow Adjustments	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(10,000)**
Beginning Cash Balance	**-**	**14,158**	**28,317**	**42,475**	**56,633**	**70,792**	**84,950**	**75,792**	**66,633**	**57,475**	**48,317**	**39,158**	**-**
Net Income	**14,158**	**28,317**	**42,475**	**56,633**	**70,792**	**84,950**	**75,792**	**66,633**	**57,475**	**48,317**	**39,158**	**25,000**	**25,000**

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
REVENUE													
REVENUES FROM STATE SOURCES													
Grants													
Stimulus	-	-	-	-	-	-	-	-	-	-	-	-	-
DYCD (Department of Youth and Community Development)	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE FROM STATE SOURCES	-	-	-	-	-	-	-	-	-	-	-	-	-
REVENUE FROM FEDERAL FUNDING													
Grants													
Charter School Program (CSP) Planning & Implementation	26,325	26,325	26,325	26,325	26,325	26,325	26,325	26,325	26,325	26,325	26,325	26,325	315,900
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE FROM FEDERAL SOURCES	26,325	26,325	26,325	26,325	26,325	26,325	26,325	26,325	26,325	26,325	26,325	26,325	315,900
LOCAL and OTHER REVENUE													
Contributions and Donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-
Erate Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-
Earnings on Investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-	-	-	-
Food Service (Income from meals)	-	-	-	-	-	-	-	-	-	-	-	-	-
Text Book	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE FROM LOCAL and OTHER SOURCES	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	**26,325**	**26,325**	**26,325**	**26,325**	**26,325**	**26,325**	**26,325**	**26,325**	**26,325**	**26,325**	**26,325**	**26,325**	**315,900**

PRE-OPENING CASH FLOW 1-YEAR	SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS REPLICATION												
*NOTE: Please enter "Description of Assumptions" on tab "4) Pre-Opening Period Budget."	PROJECTED CASH FLOW FOR SCHOOLS PROPOSING TO OPEN IN THE SECOND YEAR FOLLOWING PROPOSAL SUBMISSION July 1, 2024 - June 30, 2025												
Total Revenue	**26,325**	**26,325**	**26,325**	**26,325**	**26,325**	**26,325**	**26,325**	**26,325**	**26,325**	**26,325**	**26,325**	**26,325**	**315,900**
Total Expenses	**11,333**	**11,333**	**11,333**	**11,333**	**11,333**	**11,333**	**34,650**	**34,650**	**34,650**	**34,650**	**34,650**	**39,650**	**280,900**
Net Income	**14,992**	**14,992**	**14,992**	**14,992**	**14,992**	**14,992**	**(8,325)**	**(8,325)**	**(8,325)**	**(8,325)**	**(8,325)**	**(13,325)**	**35,000**
Cash Flow Adjustments	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(10,000)**
Beginning Cash Balance	**-**	**14,158**	**28,317**	**42,475**	**56,633**	**70,792**	**84,950**	**75,792**	**66,633**	**57,475**	**48,317**	**39,158**	**-**
Net Income	**14,158**	**28,317**	**42,475**	**56,633**	**70,792**	**84,950**	**75,792**	**66,633**	**57,475**	**48,317**	**39,158**	**25,000**	**25,000**

	FTE No. of Positions	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
EXPENSES														
ADMINISTRATIVE PERSONNEL COSTS														
Executive Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Instructional Management	1.00	-	-	-	-	-	-	13,333	13,333	13,333	13,333	13,333	13,333	80,000
Deans, Directors & Coordinators	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CFO / Director of Finance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operation / Business Manager	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administrative Staff	1.00	-	-	-	-	-	-	3,333	3,333	3,333	3,333	3,333	3,333	20,000
TOTAL ADMINISTRATIVE STAFF	2.00	-	-	-	-	-	-	16,667	16,667	16,667	16,667	16,667	16,667	100,000
INSTRUCTIONAL PERSONNEL COSTS														
Teachers - Regular	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Teachers - SPED	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Substitute Teachers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Teaching Assistants	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Specialty Teachers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aides	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Therapists & Counselors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTIONAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NON-INSTRUCTIONAL PERSONNEL COSTS														
Nurse	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Librarian	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Custodian	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTIONAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL PERSONNEL SERVICE COSTS	2.00	-	-	-	-	-	-	16,667	16,667	16,667	16,667	16,667	16,667	100,000
PAYROLL TAXES AND BENEFITS														
Payroll Taxes		-	-	-	-	-	-	1,367	1,367	1,367	1,367	1,367	1,367	8,200
Fringe / Employee Benefits		-	-	-	-	-	-	4,450	4,450	4,450	4,450	4,450	4,450	26,700
Retirement / Pension		-	-	-	-	-	-	833	833	833	833	833	833	5,000
TOTAL PAYROLL TAXES AND BENEFITS		-	-	-	-	-	-	6,650	6,650	6,650	6,650	6,650	6,650	39,900
TOTAL PERSONNEL SERVICE COSTS	2.00	-	-	-	-	-	-	23,317	23,317	23,317	23,317	23,317	23,317	139,900
CONTRACTED SERVICES														
Accounting / Audit		-	-	-	-	-	-	-	-	-	-	-	5,000	5,000
Legal		417	417	417	417	417	417	417	417	417	417	417	417	5,000
Management Company Fee		-	-	-	-	-	-	-	-	-	-	-	-	-
Nurse Services		-	-	-	-	-	-	-	-	-	-	-	-	-
Food Service / School Lunch		-	-	-	-	-	-	-	-	-	-	-	-	-
Payroll Services		167	167	167	167	167	167	167	167	167	167	167	167	2,000

PRE-OPENING CASH FLOW 1-YEAR	SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS REPLICATION												
*NOTE: *Please enter "Description of Assumptions" on tab "4) Pre-Opening Period Budget."*	PROJECTED CASH FLOW FOR SCHOOLS PROPOSING TO OPEN IN THE SECOND YEAR FOLLOWING PROPOSAL SUBMISSION July 1, 2024 - June 30, 2025												
Total Revenue	**26,325**	**26,325**	**26,325**	**26,325**	**26,325**	**26,325**	**26,325**	**26,325**	**26,325**	**26,325**	**26,325**	**26,325**	**315,900**
Total Expenses	**11,333**	**11,333**	**11,333**	**11,333**	**11,333**	**11,333**	**34,650**	**34,650**	**34,650**	**34,650**	**34,650**	**39,650**	**280,900**
Net Income	**14,992**	**14,992**	**14,992**	**14,992**	**14,992**	**14,992**	**(8,325)**	**(8,325)**	**(8,325)**	**(8,325)**	**(8,325)**	**(13,325)**	**35,000**
Cash Flow Adjustments	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(10,000)**
Beginning Cash Balance	**-**	**14,158**	**28,317**	**42,475**	**56,633**	**70,792**	**84,950**	**75,792**	**66,633**	**57,475**	**48,317**	**39,158**	**-**
Net Income	**14,158**	**28,317**	**42,475**	**56,633**	**70,792**	**84,950**	**75,792**	**66,633**	**57,475**	**48,317**	**39,158**	**25,000**	**25,000**
	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
Special Ed Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Titlement Services (i.e. Title I)	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased / Professional / Consulting	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	27,000
TOTAL CONTRACTED SERVICES	2,833	2,833	2,833	2,833	2,833	2,833	2,833	2,833	2,833	2,833	2,833	7,833	39,000

PRE-OPENING CASH FLOW 1-YEAR	SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS REPLICATION												
*NOTE: Please enter "Description of Assumptions" on tab "4) Pre-Opening Period Budget."	PROJECTED CASH FLOW FOR SCHOOLS PROPOSING TO OPEN IN THE SECOND YEAR FOLLOWING PROPOSAL SUBMISSION July 1, 2024 - June 30, 2025												
Total Revenue	**26,325**	**26,325**	**26,325**	**26,325**	**26,325**	**26,325**	**26,325**	**26,325**	**26,325**	**26,325**	**26,325**	**26,325**	**315,900**
Total Expenses	**11,333**	**11,333**	**11,333**	**11,333**	**11,333**	**11,333**	**34,650**	**34,650**	**34,650**	**34,650**	**34,650**	**39,650**	**280,900**
Net Income	**14,992**	**14,992**	**14,992**	**14,992**	**14,992**	**14,992**	**(8,325)**	**(8,325)**	**(8,325)**	**(8,325)**	**(8,325)**	**(13,325)**	**35,000**
Cash Flow Adjustments	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(10,000)**
Beginning Cash Balance	**-**	**14,158**	**28,317**	**42,475**	**56,633**	**70,792**	**84,950**	**75,792**	**66,633**	**57,475**	**48,317**	**39,158**	**-**
Net Income	**14,158**	**28,317**	**42,475**	**56,633**	**70,792**	**84,950**	**75,792**	**66,633**	**57,475**	**48,317**	**39,158**	**25,000**	**25,000**
	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
SCHOOL OPERATIONS													
Board Expenses	167	167	167	167	167	167	167	167	167	167	167	167	2,000
Classroom / Teaching Supplies & Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Ed Supplies & Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Textbooks / Workbooks	-	-	-	-	-	-	-	-	-	-	-	-	-
Supplies & Materials other	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment / Furniture	500	500	500	500	500	500	500	500	500	500	500	500	6,000
Telephone	167	167	167	167	167	167	167	167	167	167	167	167	2,000
Technology	83	83	83	83	83	83	83	83	83	83	83	83	1,000
Student Testing & Assessment	-	-	-	-	-	-	-	-	-	-	-	-	-
Field Trips	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation (student)	-	-	-	-	-	-	-	-	-	-	-	-	-
Student Services - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Office Expense	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	20,000
Staff Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Staff Recruitment	417	417	417	417	417	417	417	417	417	417	417	417	5,000
Student Recruitment / Marketing	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	50,000
School Meals / Lunch	83	83	83	83	83	83	83	83	83	83	83	83	1,000
Travel (Staff)	83	83	83	83	83	83	83	83	83	83	83	83	1,000
Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	167	167	167	167	167	167	167	167	167	167	167	167	2,000
TOTAL SCHOOL OPERATIONS	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	90,000
FACILITY OPERATION & MAINTENANCE													
Insurance	167	167	167	167	167	167	167	167	167	167	167	167	2,000
Janitorial	-	-	-	-	-	-	-	-	-	-	-	-	-
Building and Land Rent / Lease / Facility Finance Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment / Furniture	417	417	417	417	417	417	417	417	417	417	417	417	5,000
Security	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	417	417	417	417	417	417	417	417	417	417	417	417	5,000
TOTAL FACILITY OPERATION & MAINTENANCE	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
DEPRECIATION & AMORTIZATION	-	-	-	-	-	-	-	-	-	-	-	-	-
DISSOLUTION ESCROW & RESERVES / CONTIGENCY	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	**11,333**	**11,333**	**11,333**	**11,333**	**11,333**	**11,333**	**34,650**	**34,650**	**34,650**	**34,650**	**34,650**	**39,650**	280,900
NET INCOME	**14,992**	**14,992**	**14,992**	**14,992**	**14,992**	**14,992**	**(8,325)**	**(8,325)**	**(8,325)**	**(8,325)**	**(8,325)**	**(13,325)**	**35,000**

PRE-OPENING CASH FLOW 1-YEAR	SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS REPLICATION												
*NOTE: Please enter "Description of Assumptions" on tab "4) Pre-Opening Period Budget."	PROJECTED CASH FLOW FOR SCHOOLS PROPOSING TO OPEN IN THE SECOND YEAR FOLLOWING PROPOSAL SUBMISSION July 1, 2024 - June 30, 2025												
Total Revenue	**26,325**	**26,325**	**26,325**	**26,325**	**26,325**	**26,325**	**26,325**	**26,325**	**26,325**	**26,325**	**26,325**	**26,325**	**315,900**
Total Expenses	**11,333**	**11,333**	**11,333**	**11,333**	**11,333**	**11,333**	**34,650**	**34,650**	**34,650**	**34,650**	**34,650**	**39,650**	**280,900**
Net Income	**14,992**	**14,992**	**14,992**	**14,992**	**14,992**	**14,992**	**(8,325)**	**(8,325)**	**(8,325)**	**(8,325)**	**(8,325)**	**(13,325)**	**35,000**
Cash Flow Adjustments	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(10,000)**
Beginning Cash Balance	-	**14,158**	**28,317**	**42,475**	**56,633**	**70,792**	**84,950**	**75,792**	**66,633**	**57,475**	**48,317**	**39,158**	-
Net Income	**14,158**	**28,317**	**42,475**	**56,633**	**70,792**	**84,950**	**75,792**	**66,633**	**57,475**	**48,317**	**39,158**	**25,000**	**25,000**
	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
CASH FLOW ADJUSTMENTS													
OPERATING ACTIVITIES													
Description (e.g. Add Back Depreciation)	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
INVESTMENT ACTIVITIES													
Description (e.g. Subtract Property and Equipment Expenditures)	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Investment Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
FINANCING ACTIVITIES													
Description (e.g. Add Expected Proceeds from a Loan)	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(833)	(833)	(833)	(833)	(833)	(833)	(833)	(833)	(833)	(833)	(833)	(833)	(10,000)
Total Financing Activities	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(10,000)**
Total Cash Flow Adjustments	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	**(833)**	(10,000)
NET INCOME	**14,158**	**14,158**	**14,158**	**14,158**	**14,158**	**14,158**	**(9,158)**	**(9,158)**	**(9,158)**	**(9,158)**	**(9,158)**	**(14,158)**	**25,000**
Beginning Cash Balance	-	**14,158**	**28,317**	**42,475**	**56,633**	**70,792**	**84,950**	**75,792**	**66,633**	**57,475**	**48,317**	**39,158**	-
ENDING CASH BALANCE	**14,158**	**28,317**	**42,475**	**56,633**	**70,792**	**84,950**	**75,792**	**66,633**	**57,475**	**48,317**	**39,158**	**25,000**	**25,000**

YEAR 1 BUDGET AND ASSUMPTION			SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS REPLICATION PROJECTED BUDGET / OPERATING PLAN FOR YEAR ONE JULY 1, 2025 - JUNE 30, 2026					
Total Revenue			**3,955,322**	**129,228**	**-**	**-**	**-**	**4,084,550**
Total Expenses			**2,922,691**	**309,736**	**-**	**-**	**766,763**	**3,999,190**
Net Income			**1,032,631**	**(180,508)**	**-**	**-**	**(766,763)**	**85,360**
Budgeted Student Enrollment			**135**	**-**				**135**
			PROGRAM SERVICES			**SUPPORT SERVICES**		
			REGULAR EDUCATION	**SPECIAL EDUCATION**	**OTHER**	**FUNDRAISING**	**MANAGEMENT & GENERAL**	**TOTAL**
REVENUE								
REVENUES FROM STATE SOURCES								
Per Pupil Revenue		Basic Tuition (2023-24)						
PRIMARY School District:	New York City Department of Education	18,340	2,475,900					2,475,900
Other District 1:		-	-					-
Other District 2:		-	-					-
Other District 3:		-	-					-
Other District 4:		-	-					-
Other District 5:		-	-					-
Other District 6:		-	-					-
Other District 7:		-	-					-
Other District 8:		-	-					-
Other District 9:		-	-					-
Other District 10:		-	-					-
Other District 11:		-	-					-
Other District 12:		-	-					-
Other District 13:		-	-					-
Other District 14:		-	-					-
Other School Districts' Revenue:	(Weighted Avg.)	-	-					-
TOTAL Per Pupil Revenue	(Weighted Avg.)	18,340	2,475,900					2,475,900
Special Education Revenue				119,228				119,228
NYC DoE Rental Assistance			771,282	-	-	-	-	771,282
Grants								
Stimulus			-	-	-	-	-	-
DYCD (Department of Youth and Community Development)			-	-	-	-	-	-
Other			-	-	-	-	-	-
Other			95,040	-	-	-	-	95,040
TOTAL REVENUE FROM STATE SOURCES			3,342,222	119,228	-	-	-	3,461,450
REVENUE FROM FEDERAL FUNDING								
IDEA Special Needs			-	10,000	-			10,000
Title I			100,000	-	-			100,000
Title Funding - Other			12,000	-	-			12,000
School Food Service (Free Lunch)			50,000	-	-			50,000
Grants								
Charter School Program (CSP) Planning & Implementation			434,100	-	-	-	-	434,100
Other			-	-	-	-	-	-
Other			-	-	-	-	-	-
TOTAL REVENUE FROM FEDERAL SOURCES			596,100	10,000	-	-	-	606,100
LOCAL and OTHER REVENUE								
Contributions and Donations			-	-	-	-	-	-
Fundraising			-	-	-	-	-	-
Erate Reimbursement			-	-	-	-	-	-
Earnings on Investments			-	-	-	-	-	-

YEAR 1 BUDGET AND ASSUMPTION	SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS REPLICATION PROJECTED BUDGET / OPERATING PLAN FOR YEAR ONE JULY 1, 2025 - JUNE 30, 2026					
Total Revenue	**3,955,322**	**129,228**	**-**	**-**	**-**	**4,084,550**
Total Expenses	**2,922,691**	**309,736**	**-**	**-**	**766,763**	**3,999,190**
Net Income	**1,032,631**	**(180,508)**	**-**	**-**	**(766,763)**	**85,360**
Budgeted Student Enrollment	**135**	**-**				**135**

	PROGRAM SERVICES			SUPPORT SERVICES		
	REGULAR EDUCATION	**SPECIAL EDUCATION**	**OTHER**	**FUNDRAISING**	**MANAGEMENT & GENERAL**	**TOTAL**
Interest Income	-	-	-	-	-	-
Food Service (Income from meals)	-	-	-	-	-	-
Text Book	17,000	-	-	-	-	17,000
OTHER	-	-	-	-	-	-
TOTAL REVENUE FROM LOCAL and OTHER SOURCES	17,000	-	-	-	-	17,000
TOTAL REVENUE	**3,955,322**	**129,228**	**-**	**-**	**-**	**4,084,550**

YEAR 1 BUDGET AND ASSUMPTION	SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS REPLICATION PROJECTED BUDGET / OPERATING PLAN FOR YEAR ONE JULY 1, 2025 - JUNE 30, 2026					
Total Revenue	**3,955,322**	**129,228**	**-**	**-**	**-**	**4,084,550**
Total Expenses	**2,922,691**	**309,736**	**-**	**-**	**766,763**	**3,999,190**
Net Income	**1,032,631**	**(180,508)**	**-**	**-**	**(766,763)**	**85,360**
Budgeted Student Enrollment	**135**	**-**				**135**

		PROGRAM SERVICES			SUPPORT SERVICES		
		REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
EXPENSES							
ADMINISTRATIVE STAFF PERSONNEL COSTS	FTE No. of Positions						
Executive Management	-	-	-	-	-	-	-
Instructional Management	1.00	160,000	-	-	-	-	160,000
Deans, Directors & Coordinators	1.00	120,000	-	-	-	-	120,000
CFO / Director of Finance	-	-	-	-	-	-	-
Operation / Business Manager	2.00	-	-	-	-	150,000	150,000
Administrative Staff	-	-	-	-	-	-	-
TOTAL ADMINISTRATIVE STAFF	4.00	280,000	-	-	-	150,000	430,000
INSTRUCTIONAL PERSONNEL COSTS							
Teachers - Regular	6.00	480,000	-	-	-	-	480,000
Teachers - SPED	1.00	-	100,000	-	-	-	100,000
Substitute Teachers	-	-	-	-	-	-	-
Teaching Assistants	2.00	100,000	-	-	-	-	100,000
Specialty Teachers	1.00	80,000	-	-	-	-	80,000
Aides	-	-	-	-	-	-	-
Therapists & Counselors	1.00	65,000	-	-	-	-	65,000
Other	1.00	60,000	-	-	-	-	60,000
TOTAL INSTRUCTIONAL	12.00	785,000	100,000	-	-	-	885,000
NON-INSTRUCTIONAL PERSONNEL COSTS							
Nurse	-	-	-	-	-	-	-
Librarian	-	-	-	-	-	-	-
Custodian	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-
Other	2.00	-	-	-	-	80,000	80,000
TOTAL NON-INSTRUCTIONAL	2.00	-	-	-	-	80,000	80,000
SUBTOTAL PERSONNEL SERVICE COSTS	18.00	1,065,000.00	100,000	-	-	230,000	1,395,000
PAYROLL TAXES AND BENEFITS							
Payroll Taxes		87,330	8,200	-	-	18,860	114,390
Fringe / Employee Benefits		237,430	22,294	-	-	51,276	311,000
Retirement / Pension		42,600	4,000	-	-	9,200	55,800
TOTAL PAYROLL TAXES AND BENEFITS		367,360	34,494	-	-	79,336	481,190
TOTAL PERSONNEL SERVICE COSTS	18.00	1,432,360	134,494	-	-	309,336	1,876,190
CONTRACTED SERVICES							
Accounting / Audit		-	-	-	-	30,000	30,000
Legal		-	-	-	-	30,000	30,000
Management Company Fee		-	-	-	-	-	-
Nurse Services		-	-	-	-	-	-
Food Service / School Lunch		51,150	3,850	-	-	-	55,000
Payroll Services		30,538	2,867	-	-	6,595	40,000
Special Ed Services		-	40,000	-	-	-	40,000
Titlement Services (i.e. Title I)		18,600	1,400	-	-	-	20,000

YEAR 1 BUDGET AND ASSUMPTION	SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS REPLICATION PROJECTED BUDGET / OPERATING PLAN FOR YEAR ONE JULY 1, 2025 - JUNE 30, 2026					
Total Revenue	**3,955,322**	**129,228**	**-**	**-**	**-**	**4,084,550**
Total Expenses	**2,922,691**	**309,736**	**-**	**-**	**766,763**	**3,999,190**
Net Income	**1,032,631**	**(180,508)**	**-**	**-**	**(766,763)**	**85,360**
Budgeted Student Enrollment	**135**	**-**				**135**

	PROGRAM SERVICES			SUPPORT SERVICES		
	REGULAR EDUCATION	**SPECIAL EDUCATION**	**OTHER**	**FUNDRAISING**	**MANAGEMENT & GENERAL**	**TOTAL**
Other Purchased / Professional / Consulting	25,194	2,366	-	-	115,441	143,000
TOTAL CONTRACTED SERVICES	125,481	50,483	-	-	182,036	358,000

YEAR 1 BUDGET AND ASSUMPTION	SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS REPLICATION PROJECTED BUDGET / OPERATING PLAN FOR YEAR ONE JULY 1, 2025 - JUNE 30, 2026					
Total Revenue	**3,955,322**	**129,228**	**-**	**-**	**-**	**4,084,550**
Total Expenses	**2,922,691**	**309,736**	**-**	**-**	**766,763**	**3,999,190**
Net Income	**1,032,631**	**(180,508)**	**-**	**-**	**(766,763)**	**85,360**
Budgeted Student Enrollment	**135**	**-**				**135**
	PROGRAM SERVICES			**SUPPORT SERVICES**		
	REGULAR EDUCATION	**SPECIAL EDUCATION**	**OTHER**	**FUNDRAISING**	**MANAGEMENT & GENERAL**	**TOTAL**
SCHOOL OPERATIONS						
Board Expenses	-	-	-	-	20,000	20,000
Classroom / Teaching Supplies & Materials	21,390	1,610	-	-	-	23,000
Special Ed Supplies & Materials	15,810	1,190	-	-	-	17,000
Textbooks / Workbooks	46,500	3,500	-	-	-	50,000
Supplies & Materials other	-	-	-	-	-	-
Equipment / Furniture	41,226	3,871	-	-	8,903	54,000
Telephone	38,172	3,584	-	-	8,244	50,000
Technology	22,903	2,151	-	-	4,946	30,000
Student Testing & Assessment	9,300	700	-	-	-	10,000
Field Trips	9,300	700	-	-	-	10,000
Transportation (student)	46,500	3,500	-	-	-	50,000
Student Services - other	33,480	2,520	-	-	-	36,000
Office Expense	26,720	2,509	-	-	5,771	35,000
Staff Development	57,258	5,376	-	-	12,366	75,000
Staff Recruitment	7,634	717	-	-	1,649	10,000
Student Recruitment / Marketing	45,806	4,301	-	-	9,892	60,000
School Meals / Lunch	7,634	717	-	-	1,649	10,000
Travel (Staff)	3,817	358	-	-	824	5,000
Fundraising	-	-	-	-	-	-
Other	19,086	1,792	-	-	4,122	25,000
TOTAL SCHOOL OPERATIONS	452,538	39,096	-	-	78,366	570,000
FACILITY OPERATION & MAINTENANCE						
Insurance	38,172	3,584	-	-	8,244	50,000
Janitorial	15,269	1,434	-	-	3,297	20,000
Building and Land Rent / Lease / Facility Finance Interest	614,570	57,706	-	-	132,724	805,000
Repairs & Maintenance	114,516	10,753	-	-	24,731	150,000
Equipment / Furniture	15,269	1,434	-	-	3,297	20,000
Security	-	-	-	-	-	-
Utilities	76,344	7,168	-	-	16,487	100,000

YEAR 1 BUDGET AND ASSUMPTION	SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS REPLICATION PROJECTED BUDGET / OPERATING PLAN FOR YEAR ONE JULY 1, 2025 - JUNE 30, 2026					
Total Revenue	**3,955,322**	**129,228**	**-**	**-**	**-**	**4,084,550**
Total Expenses	**2,922,691**	**309,736**	**-**	**-**	**766,763**	**3,999,190**
Net Income	**1,032,631**	**(180,508)**	**-**	**-**	**(766,763)**	**85,360**
Budgeted Student Enrollment	**135**	**-**				**135**
	PROGRAM SERVICES			**SUPPORT SERVICES**		
	REGULAR EDUCATION	**SPECIAL EDUCATION**	**OTHER**	**FUNDRAISING**	**MANAGEMENT & GENERAL**	**TOTAL**
TOTAL FACILITY OPERATION & MAINTENANCE	874,140	82,079	-	-	188,781	1,145,000
DEPRECIATION & AMORTIZATION	38,172	3,584	-	-	8,244	50,000
DISSOLUTION ESCROW & RESERVES / CONTIGENCY	-	-	-	-	-	-
TOTAL EXPENSES	**2,922,691**	**309,736**	**-**	**-**	**766,763**	**3,999,190**
NET INCOME	**1,032,631**	**(180,508)**	**-**	**-**	**(766,763)**	**85,360**

YEAR 1 BUDGET AND ASSUMPTION	SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS REPLICATION PROJECTED BUDGET / OPERATING PLAN FOR YEAR ONE JULY 1, 2025 - JUNE 30, 2026					
Total Revenue	**3,955,322**	**129,228**	**-**	**-**	**-**	**4,084,550**
Total Expenses	**2,922,691**	**309,736**	**-**	**-**	**766,763**	**3,999,190**
Net Income	**1,032,631**	**(180,508)**	**-**	**-**	**(766,763)**	**85,360**
Budgeted Student Enrollment	**135**	**-**				**135**

	PROGRAM SERVICES			SUPPORT SERVICES		
	REGULAR EDUCATION	**SPECIAL EDUCATION**	**OTHER**	**FUNDRAISING**	**MANAGEMENT & GENERAL**	**TOTAL**
ENROLLMENT - *School Districts Are Linked To Above Entries*						
PRIMARY School District: New York City Department of Education	135					135
Other District 1:	-					-
Other District 2:	-					-
Other District 3:	-					-
Other District 4:	-					-
Other District 5:	-					-
Other District 6:	-					-
Other District 7:	-					-
Other District 8:	-					-
Other District 9:	-					-
Other District 10:	-					-
Other District 11:	-					-
Other District 12:	-					-
Other District 13:	-					-
Other District 14:	-					-
All Other School Districts	-					-
TOTAL ENROLLMENT	**135**					**135**
REVENUE PER PUPIL	**29,299**					**30,256**
EXPENSES PER PUPIL	**21,650**					**29,624**

YEAR 1 BUDGET AND ASSUMPTION			DESCRIPTION OF ASSUMPTIONS
			***NOTE:** State assumptions that are being made for the 1-Year Budget in the section provided below.*
Total Revenue			
Total Expenses			
Net Income			
Budgeted Student Enrollment			
REVENUE			
REVENUES FROM STATE SOURCES			
Per Pupil Revenue		Basic Tuition (2023-24)	
PRIMARY School District:	New York City Department of Education	18,340	YR 1 - 135 FTE @ $19044/FTE. Please see line 40 for the additional GenEd per pupil revenue.
Other District 1:		-	
Other District 2:		-	
Other District 3:		-	
Other District 4:		-	
Other District 5:		-	
Other District 6:		-	
Other District 7:		-	
Other District 8:		-	
Other District 9:		-	
Other District 10:		-	
Other District 11:		-	
Other District 12:		-	
Other District 13:		-	
Other District 14:		-	
Other School Districts' Revenue:	(Weighted Avg.)	-	
TOTAL Per Pupil Revenue	(Weighted Avg.)	18,340	
Special Education Revenue			
NYC DoE Rental Assistance			
Grants			
Stimulus			
DYCD (Department of Youth and Community Development)			
Other			
Other			YR 1 - 135 FTE @ $19044/FTE. Additional GenEd per pupil revenue.
TOTAL REVENUE FROM STATE SOURCES			
REVENUE FROM FEDERAL FUNDING			
IDEA Special Needs			Title I
Title I			Title IIA $10000, Title III $2000
Title Funding - Other			
School Food Service (Free Lunch)			
Grants			
Charter School Program (CSP) Planning & Implementation			CSP
Other			
Other			
TOTAL REVENUE FROM FEDERAL SOURCES			
LOCAL and OTHER REVENUE			
Contributions and Donations			
Fundraising			
Erate Reimbursement			
Earnings on Investments			

YEAR 1 BUDGET AND ASSUMPTION	DESCRIPTION OF ASSUMPTIONS ***NOTE:** State assumptions that are being made for the 1-Year Budget in the section provided below.*
Total Revenue	
Total Expenses	
Net Income	
Budgeted Student Enrollment	
Interest Income	
Food Service (Income from meals)	
Text Book	
OTHER	
TOTAL REVENUE FROM LOCAL and OTHER SOURCES	
TOTAL REVENUE	

YEAR 1 BUDGET AND ASSUMPTION		DESCRIPTION OF ASSUMPTIONS *NOTE: State assumptions that are being made for the 1-Year Budget in the section provided below.
Total Revenue		
Total Expenses		
Net Income		
Budgeted Student Enrollment		
EXPENSES		
ADMINISTRATIVE STAFF PERSONNEL COSTS	FTE No. of Positions	
Executive Management	-	
Instructional Management	1.00	(1) Principal
Deans, Directors & Coordinators	1.00	(1) Instructional Coach
CFO / Director of Finance	-	
Operation / Business Manager	2.00	(1) Dir of Ops, (1) HR Assoc
Administrative Staff	-	
TOTAL ADMINISTRATIVE STAFF	4.00	
INSTRUCTIONAL PERSONNEL COSTS		
Teachers - Regular	6.00	(6) Regular Teachers
Teachers - SPED	1.00	(1) SpEd
Substitute Teachers	-	
Teaching Assistants	2.00	(2) Teaching Assts
Specialty Teachers	1.00	(1) Arts Teacher
Aides	-	
Therapists & Counselors	1.00	(1) Parent Coordinator
Other	1.00	Various - Summer Sch, After-Sch
TOTAL INSTRUCTIONAL	12.00	
NON-INSTRUCTIONAL PERSONNEL COSTS		
Nurse	-	
Librarian	-	
Custodian	-	
Security	-	
Other	2.00	(2) Support Staff
TOTAL NON-INSTRUCTIONAL	2.00	
SUBTOTAL PERSONNEL SERVICE COSTS	18.00	
PAYROLL TAXES AND BENEFITS		
Payroll Taxes		Social Security, Medicare, and Other ER Taxes
Fringe / Employee Benefits		Health/Dental,Workers Comp, DBL/Life, Transit Chek
Retirement / Pension		401(k) ER Contributions
TOTAL PAYROLL TAXES AND BENEFITS		
TOTAL PERSONNEL SERVICE COSTS	18.00	
CONTRACTED SERVICES		
Accounting / Audit		Accounting/Audit - Mgmt 100%
Legal		Legal - Mgmt 100%
Management Company Fee		
Nurse Services		
Food Service / School Lunch		Food Sevices - GenEd 93%, SpEd 7%
Payroll Services		Payroll Svcs - GenEd 76.34% , SpEd 7.17%, Mgmt 16.49%
Special Ed Services		SpEd - 100%
Titlement Services (i.e. Title I)		Title Funding - GenEd 93%, SpEd 7%

YEAR 1 BUDGET AND ASSUMPTION	DESCRIPTION OF ASSUMPTIONS ***NOTE:** State assumptions that are being made for the 1-Year Budget in the section provided below.*
Total Revenue	
Total Expenses	
Net Income	
Budgeted Student Enrollment	
Other Purchased / Professional / Consulting	Admin, Temp Staff, Other Prof, Contracted Sub - GenEd 76.34% , SpEd 7.17%, Mgmt 16.49%; Financial Mgmt - 100% Mgmt
TOTAL CONTRACTED SERVICES	

YEAR 1 BUDGET AND ASSUMPTION	DESCRIPTION OF ASSUMPTIONS *NOTE: State assumptions that are being made for the 1-Year Budget in the section provided below.
Total Revenue	
Total Expenses	
Net Income	
Budgeted Student Enrollment	
SCHOOL OPERATIONS	
Board Expenses	Board Expenses - Mgmt 100%
Classroom / Teaching Supplies & Materials	Classroom/Teaching Supplies - GenEd 93%, SpEd 7%
Special Ed Supplies & Materials	SpEd - GenEd 93%, SpEd 7%
Textbooks / Workbooks	Text & Materials - GenEd 93%, SpEd 7%
Supplies & Materials other	
Equipment / Furniture	Equipment/Furniture - GenEd 76.34% , SpEd 7.17%, Mgmt 16.49%
Telephone	Telephone/Data - GenEd 76.34% , SpEd 7.17%, Mgmt 16.49%
Technology	Software - GenEd 76.34% , SpEd 7.17%, Mgmt 16.49%
Student Testing & Assessment	Student Testing - GenEd 93%, SpEd 7%
Field Trips	Field Trips - GenEd 93%, SpEd 7%
Transportation (student)	Transportation Service - GenEd 93%, SpEd 7%
Student Services - other	Student Activities, Student Uniforms, Gym Uniforms - GenEd 93% , SpEd 7%
Office Expense	Office Supplies, Postage, Printing/Copying - GenEd 76.34% , SpEd 7.17%, Mgmt 16.49%
Staff Development	PD, PD Conferences, Tuition Reimb - GenEd 76.34% , SpEd 7.17%, Mgmt 16.49%
Staff Recruitment	Teacher Recruitment - GenEd 76.34% , SpEd 7.17%, Mgmt 16.49%
Student Recruitment / Marketing	Marketing/Advertising, and Student Recruitment - GenEd 76.34% , SpEd 7.17%, Mgmt 16.49%
School Meals / Lunch	Other Food Payments - GenEd 76.34% , SpEd 7.17%, Mgmt 16.49% %
Travel (Staff)	Transportation Staff - GenEd 76.34% , SpEd 7.17%, Mgmt 16.49%
Fundraising	
Other	Other G&A, Subscription & Dues, Other Dir Ed - GenEd 76.34% , SpEd 7.17%, Mgmt 16.49%
TOTAL SCHOOL OPERATIONS	
FACILITY OPERATION & MAINTENANCE	
Insurance	Insurance - GenEd 76.34% , SpEd 7.17%, Mgmt 16.49%
Janitorial	Operational Supplies - GenEd 76.34% , SpEd 7.17%, Mgmt 16.49%
Building and Land Rent / Lease / Facility Finance Interest	Rent/Lease, Non Lease or Building - GenEd 76.34% , SpEd 7.17%, Mgmt 16.49%
Repairs & Maintenance	Renovations & Repairs, Maintenance & Security - GenEd 76.34% , SpEd 7.17%, Mgmt 16.49%
Equipment / Furniture	Fixtures & Furnitures - GenEd 76.34% , SpEd 7.17%, Mgmt 16.49%
Security	
Utilities	Utilities, and Other O&M - GenEd 76.34% , SpEd 7.17%, Mgmt 16.49%

YEAR 1 BUDGET AND ASSUMPTION	DESCRIPTION OF ASSUMPTIONS ***NOTE:** State assumptions that are being made for the 1-Year Budget in the section provided below.*
Total Revenue	
Total Expenses	
Net Income	
Budgeted Student Enrollment	
TOTAL FACILITY OPERATION & MAINTENANCE	
DEPRECIATION & AMORTIZATION	Depreciation - GenEd 76.34% , SpEd 7.17%, Mgmt 16.49%
DISSOLUTION ESCROW & RESERVES / CONTIGENCY	
TOTAL EXPENSES	
NET INCOME	

YEAR 1 BUDGET AND ASSUMPTION	DESCRIPTION OF ASSUMPTIONS *NOTE: State assumptions that are being made for the 1-Year Budget in the section provided below.
Total Revenue	
Total Expenses	
Net Income	
Budgeted Student Enrollment	
ENROLLMENT - *School Districts Are Linked To Above Entries*	
PRIMARY School District: New York City Department of Education	
Other District 1:	
Other District 2:	
Other District 3:	
Other District 4:	
Other District 5:	
Other District 6:	
Other District 7:	
Other District 8:	
Other District 9:	
Other District 10:	
Other District 11:	
Other District 12:	
Other District 13:	
Other District 14:	
All Other School Districts	
TOTAL ENROLLMENT	
REVENUE PER PUPIL	
EXPENSES PER PUPIL	

YEAR 1 CASH FLOW *(FIRST YEAR OF CHARTER)*			SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS REPLICATION PROJECTED CASH FLOW FOR YEAR ONE OF OPERATIONS JULY 1, 2025 - JUNE 30, 2026												
Total Revenue			**326,879**	**326,879**	**341,213**	**341,213**	**341,213**	**341,213**	**341,213**	**341,213**	**341,213**	**341,213**	**341,213**	**359,879**	**4,084,550**
Total Expenses			**243,283**	**243,283**	**324,383**	**377,783**	**324,383**	**339,383**	**324,383**	**324,383**	**324,383**	**324,383**	**377,783**	**471,383**	**3,999,190**
Net Income			**83,597**	**83,597**	**16,830**	**(36,570)**	**16,830**	**1,830**	**16,830**	**16,830**	**16,830**	**16,830**	**(36,570)**	**(111,503)**	**85,360**
Cash Flow Adjustments			**(3,750)**	**(3,750)**	**(3,750)**	**(3,750)**	**(3,750)**	**(3,750)**	**(3,750)**	**(3,750)**	**(3,750)**	**(3,750)**	**(3,750)**	**(3,750)**	**(45,000)**
Beginning Cash Balance			**-**	**79,847**	**159,693**	**172,773**	**132,453**	**145,533**	**143,613**	**156,693**	**169,773**	**182,853**	**195,933**	**155,613**	**-**
Ending Cash Balance			**79,847**	**159,693**	**172,773**	**132,453**	**145,533**	**143,613**	**156,693**	**169,773**	**182,853**	**195,933**	**155,613**	**40,360**	**40,360**
			JUL	**AUG**	**SEP**	**OCT**	**NOV**	**DEC**	**JAN**	**FEB**	**MAR**	**APR**	**MAY**	**JUN**	**TOTAL**
REVENUE			*** Totals (Column U) for all lines above Cash Flow Adjustments should equal the Totals (Column N) on tab "7) Year 1 Budget & Assumptions."**												
REVENUES FROM STATE SOURCES															
Per Pupil Revenue		Basic Tuition (2023-24)													
PRIMARY School District:	New York City Department of Education	18,340	206,325	206,325	206,325	206,325	206,325	206,325	206,325	206,325	206,325	206,325	206,325	206,325	2,475,900
Other District 1:		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other District 2:		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other District 3:		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other District 4:		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other District 5:		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other District 6:		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other District 7:		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other District 8:		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other District 9:		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other District 10:		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other District 11:		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other District 12:		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other District 13:		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other District 14:		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other School Districts' Revenue:	(Weighted Avg.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL Per Pupil Revenue	(Weighted Avg.)	18,340	206,325	206,325	206,325	206,325	206,325	206,325	206,325	206,325	206,325	206,325	206,325	206,325	2,475,900
Special Education Revenue			9,936	9,936	9,936	9,936	9,936	9,936	9,936	9,936	9,936	9,936	9,936	9,936	119,228
NYC DoE Rental Assistance			64,274	64,274	64,274	64,274	64,274	64,274	64,274	64,274	64,274	64,274	64,274	64,274	771,282
Grants															
Stimulus			-	-	-	-	-	-	-	-	-	-	-	-	-
DYCD (Department of Youth and Community Developmt.)			-	-	-	-	-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-	-	-	-	-
Other			7,920	7,920	7,920	7,920	7,920	7,920	7,920	7,920	7,920	7,920	7,920	7,920	95,040
TOTAL REVENUE FROM STATE SOURCES			288,454	288,454	288,454	288,454	288,454	288,454	288,454	288,454	288,454	288,454	288,454	288,454	3,461,450
REVENUE FROM FEDERAL FUNDING															
IDEA Special Needs			833	833	833	833	833	833	833	833	833	833	833	833	10,000
Title I			-	-	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	25,000	100,000
Title Funding - Other			-	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	3,000	12,000
School Food Service (Free Lunch)			-	-	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	50,000
Grants															
Charter School Program (CSP) Planning & Implementation			36,175	36,175	36,175	36,175	36,175	36,175	36,175	36,175	36,175	36,175	36,175	36,175	434,100
Other			-	-	-	-	-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE FROM FEDERAL SOURCES			37,008	37,008	51,342	51,342	51,342	51,342	51,342	51,342	51,342	51,342	51,342	70,008	606,100
LOCAL and OTHER REVENUE															
Contributions and Donations			-	-	-	-	-	-	-	-	-	-	-	-	-
Fundraising			-	-	-	-	-	-	-	-	-	-	-	-	-
Erate Reimbursement			-	-	-	-	-	-	-	-	-	-	-	-	-
Earnings on Investments			-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income			-	-	-	-	-	-	-	-	-	-	-	-	-
Food Service (Income from meals)			-	-	-	-	-	-	-	-	-	-	-	-	-
Text Book			1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	17,000
OTHER			-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE FROM LOCAL and OTHER SOURCES			1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	17,000
TOTAL REVENUE			**326,879**	**326,879**	**341,213**	**341,213**	**341,213**	**341,213**	**341,213**	**341,213**	**341,213**	**341,213**	**341,213**	**359,879**	**4,084,550**

YEAR 1 CASH FLOW *(FIRST YEAR OF CHARTER)*	SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS REPLICATION PROJECTED CASH FLOW FOR YEAR ONE OF OPERATIONS JULY 1, 2025 - JUNE 30, 2026												
Total Revenue	**326,879**	**326,879**	**341,213**	**341,213**	**341,213**	**341,213**	**341,213**	**341,213**	**341,213**	**341,213**	**341,213**	**359,879**	**4,084,550**
Total Expenses	**243,283**	**243,283**	**324,383**	**377,783**	**324,383**	**339,383**	**324,383**	**324,383**	**324,383**	**324,383**	**377,783**	**471,383**	**3,999,190**
Net Income	**83,597**	**83,597**	**16,830**	**(36,570)**	**16,830**	**1,830**	**16,830**	**16,830**	**16,830**	**16,830**	**(36,570)**	**(111,503)**	**85,360**
Cash Flow Adjustments	**(3,750)**	**(3,750)**	**(3,750)**	**(3,750)**	**(3,750)**	**(3,750)**	**(3,750)**	**(3,750)**	**(3,750)**	**(3,750)**	**(3,750)**	**(3,750)**	**(45,000)**
Beginning Cash Balance	**-**	**79,847**	**159,693**	**172,773**	**132,453**	**145,533**	**143,613**	**156,693**	**169,773**	**182,853**	**195,933**	**155,613**	**-**
Ending Cash Balance	**79,847**	**159,693**	**172,773**	**132,453**	**145,533**	**143,613**	**156,693**	**169,773**	**182,853**	**195,933**	**155,613**	**40,360**	**40,360**

		JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
EXPENSES														
ADMINISTRATIVE STAFF PERSONNEL COSTS	No. of Positions													
Executive Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Instructional Management	1.00	12,308	12,308	12,308	18,462	12,308	12,308	12,308	12,308	12,308	12,308	18,462	12,308	160,000
Deans, Directors & Coordinators	1.00	9,231	9,231	9,231	13,846	9,231	9,231	9,231	9,231	9,231	9,231	13,846	9,231	120,000
CFO / Director of Finance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operation / Business Manager	2.00	11,538	11,538	11,538	17,308	11,538	11,538	11,538	11,538	11,538	11,538	17,308	11,538	150,000
Administrative Staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ADMINISTRATIVE STAFF	4.00	33,077	33,077	33,077	49,615	33,077	33,077	33,077	33,077	33,077	33,077	49,615	33,077	430,000
INSTRUCTIONAL PERSONNEL COSTS														
Teachers - Regular	6.00	-	-	36,923	55,385	36,923	36,923	36,923	36,923	36,923	36,923	55,385	110,769	480,000
Teachers - SPED	1.00	-	-	7,692	11,538	7,692	7,692	7,692	7,692	7,692	7,692	11,538	23,077	100,000
Substitute Teachers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Teaching Assistants	2.00	-	-	7,692	11,538	7,692	7,692	7,692	7,692	7,692	7,692	11,538	23,077	100,000
Specialty Teachers	1.00	-	-	6,154	9,231	6,154	6,154	6,154	6,154	6,154	6,154	9,231	18,462	80,000
Aides	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Therapists & Counselors	1.00	-	-	5,000	7,500	5,000	5,000	5,000	5,000	5,000	5,000	7,500	15,000	65,000
Other	1.00	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	60,000
TOTAL INSTRUCTIONAL	12.00	5,000	5,000	68,462	100,192	68,462	68,462	68,462	68,462	68,462	68,462	100,192	195,385	885,000
NON-INSTRUCTIONAL PERSONNEL COSTS														
Nurse	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Librarian	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Custodian	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2.00	6,154	6,154	6,154	9,231	6,154	6,154	6,154	6,154	6,154	6,154	9,231	6,154	80,000
TOTAL NON-INSTRUCTIONAL	2.00	6,154	6,154	6,154	9,231	6,154	6,154	6,154	6,154	6,154	6,154	9,231	6,154	80,000
SUBTOTAL PERSONNEL SERVICE COSTS	18.00	44,231	44,231	107,692	159,038	107,692	107,692	107,692	107,692	107,692	107,692	159,038	234,615	1,395,000
PAYROLL TAXES AND BENEFITS														
Payroll Taxes		9,533	9532.5	9,533	9,533	9,533	9,533	9,533	9,533	9,533	9,533	9,533	9,533	114,390
Fringe / Employee Benefits		25,917	25,917	25,917	25,917	25,917	25,917	25,917	25,917	25,917	25,917	25,917	25,917	311,000
Retirement / Pension		1,769	1,769	4,308	6,362	4,308	4,308	4,308	4,308	4,308	4,308	6,362	9,385	55,800
TOTAL PAYROLL TAXES AND BENEFITS		37,218	37,218	39,757	41,811	39,757	39,757	39,757	39,757	39,757	39,757	41,811	44,834	481,190
TOTAL PERSONNEL SERVICE COSTS	18.00	81,449	81,449	147,449	200,849	147,449	147,449	147,449	147,449	147,449	147,449	200,849	279,449	1,876,190
CONTRACTED SERVICES														
Accounting / Audit		-	-	-	-	-	15,000	-	-	-	-	-	15,000	30,000
Legal		2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000
Management Company Fee		-	-	-	-	-	-	-	-	-	-	-	-	-
Nurse Services		-	-	-	-	-	-	-	-	-	-	-	-	-
Food Service / School Lunch		-	-	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	55,000
Payroll Services		3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	40,000
Special Ed Services		-	-	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	40,000
Titlement Services (i.e. Title I)		1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	20,000
Other Purchased / Professional / Consulting		11,917	11,917	11,917	11,917	11,917	11,917	11,917	11,917	11,917	11,917	11,917	11,917	143,000
TOTAL CONTRACTED SERVICES		19,417	19,417	28,917	28,917	28,917	43,917	28,917	28,917	28,917	28,917	28,917	43,917	358,000

YEAR 1 CASH FLOW *(FIRST YEAR OF CHARTER)*	SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS REPLICATION PROJECTED CASH FLOW FOR YEAR ONE OF OPERATIONS JULY 1, 2025 - JUNE 30, 2026												
Total Revenue	**326,879**	**326,879**	**341,213**	**341,213**	**341,213**	**341,213**	**341,213**	**341,213**	**341,213**	**341,213**	**341,213**	**359,879**	**4,084,550**
Total Expenses	**243,283**	**243,283**	**324,383**	**377,783**	**324,383**	**339,383**	**324,383**	**324,383**	**324,383**	**324,383**	**377,783**	**471,383**	**3,999,190**
Net Income	**83,597**	**83,597**	**16,830**	**(36,570)**	**16,830**	**1,830**	**16,830**	**16,830**	**16,830**	**16,830**	**(36,570)**	**(111,503)**	**85,360**
Cash Flow Adjustments	**(3,750)**	**(3,750)**	**(3,750)**	**(3,750)**	**(3,750)**	**(3,750)**	**(3,750)**	**(3,750)**	**(3,750)**	**(3,750)**	**(3,750)**	**(3,750)**	**(45,000)**
Beginning Cash Balance	**-**	**79,847**	**159,693**	**172,773**	**132,453**	**145,533**	**143,613**	**156,693**	**169,773**	**182,853**	**195,933**	**155,613**	**-**
Ending Cash Balance	**79,847**	**159,693**	**172,773**	**132,453**	**145,533**	**143,613**	**156,693**	**169,773**	**182,853**	**195,933**	**155,613**	**40,360**	**40,360**
	JUL	**AUG**	**SEP**	**OCT**	**NOV**	**DEC**	**JAN**	**FEB**	**MAR**	**APR**	**MAY**	**JUN**	**TOTAL**
SCHOOL OPERATIONS													
Board Expenses	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	20,000
Classroom / Teaching Supplies & Materials	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	23,000
Special Ed Supplies & Materials	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	17,000
Textbooks / Workbooks	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	50,000
Supplies & Materials other	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment / Furniture	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	54,000
Telephone	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	50,000
Technology	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000
Student Testing & Assessment	-	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	10,000
Field Trips	-	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	10,000
Transportation (student)	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	50,000
Student Services - other	-	-	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	36,000
Office Expense	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	35,000
Staff Development	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	75,000
Staff Recruitment	833	833	833	833	833	833	833	833	833	833	833	833	10,000
Student Recruitment / Marketing	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	60,000
School Meals / Lunch	833	833	833	833	833	833	833	833	833	833	833	833	10,000
Travel (Staff)	417	417	417	417	417	417	417	417	417	417	417	417	5,000
Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	25,000
TOTAL SCHOOL OPERATIONS	42,833	42,833	48,433	48,433	48,433	48,433	48,433	48,433	48,433	48,433	48,433	48,433	570,000
FACILITY OPERATION & MAINTENANCE													
Insurance	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	50,000
Janitorial	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	20,000
Building and Land Rent / Lease / Facility Finance Interest	67,083	67,083	67,083	67,083	67,083	67,083	67,083	67,083	67,083	67,083	67,083	67,083	805,000
Repairs & Maintenance	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	150,000
Equipment / Furniture	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	20,000
Security	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	100,000
TOTAL FACILITY OPERATION & MAINTENANCE	95,417	95,417	95,417	95,417	95,417	95,417	95,417	95,417	95,417	95,417	95,417	95,417	1,145,000
DEPRECIATION & AMORTIZATION	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	50,000
DISSOLUTION ESCROW & RESERVES / CONTIGENCY	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	**243,283**	**243,283**	**324,383**	**377,783**	**324,383**	**339,383**	**324,383**	**324,383**	**324,383**	**324,383**	**377,783**	**471,383**	3,999,190
NET INCOME	**83,597**	**83,597**	**16,830**	**(36,570)**	**16,830**	**1,830**	**16,830**	**16,830**	**16,830**	**16,830**	**(36,570)**	**(111,503)**	**85,360**
CASH FLOW ADJUSTMENTS													
OPERATING ACTIVITIES													
Example - Add Back Depreciation	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	50,000
Other - Escrow	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	25,000
Total Operating Activities	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	75,000
INVESTMENT ACTIVITIES													
Example - Subtract Property and Equipment Expenditures	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(120,000)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Investment Activities	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(120,000)
FINANCING ACTIVITIES													
Example - Add Expected Proceeds from a Loan or Line of Credit	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Flow Adjustments	**(3,750)**	**(3,750)**	**(3,750)**	**(3,750)**	**(3,750)**	**(3,750)**	**(3,750)**	**(3,750)**	**(3,750)**	**(3,750)**	**(3,750)**	**(3,750)**	**(45,000)**
NET INCOME	**79,847**	**79,847**	**13,080**	**(40,320)**	**13,080**	**(1,920)**	**13,080**	**13,080**	**13,080**	**13,080**	**(40,320)**	**(115,253)**	**40,360**

YEAR 1 CASH FLOW *(FIRST YEAR OF CHARTER)*	SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS REPLICATION PROJECTED CASH FLOW FOR YEAR ONE OF OPERATIONS JULY 1, 2025 - JUNE 30, 2026												
Total Revenue	326,879	326,879	341,213	341,213	341,213	341,213	341,213	341,213	341,213	341,213	341,213	359,879	4,084,550
Total Expenses	243,283	243,283	324,383	377,783	324,383	339,383	324,383	324,383	324,383	324,383	377,783	471,383	3,999,190
Net Income	83,597	83,597	16,830	(36,570)	16,830	1,830	16,830	16,830	16,830	16,830	(36,570)	(111,503)	85,360
Cash Flow Adjustments	(3,750)	(3,750)	(3,750)	(3,750)	(3,750)	(3,750)	(3,750)	(3,750)	(3,750)	(3,750)	(3,750)	(3,750)	(45,000)
Beginning Cash Balance	-	79,847	159,693	172,773	132,453	145,533	143,613	156,693	169,773	182,853	195,933	155,613	-
Ending Cash Balance	79,847	159,693	172,773	132,453	145,533	143,613	156,693	169,773	182,853	195,933	155,613	40,360	40,360
	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
Beginning Cash Balance	-	79,847	159,693	172,773	132,453	145,533	143,613	156,693	169,773	182,853	195,933	155,613	-
ENDING CASH BALANCE	79,847	159,693	172,773	132,453	145,533	143,613	156,693	169,773	182,853	195,933	155,613	40,360	40,360

5 YEAR BUDGET AND CASH FLOW ADJUSTMENTS		SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS REPLICATION					DESCRIPTION OF ASSUMPTIONS
*NOTE: Projected Five Year Budget on this tab should be for the first five years of actual operations.		PROJECTED BUDGET / OPERATING PLAN FOR INITIAL CHARTER PERIOD 2025-26 THROUGH 2029-30					*NOTE: State assumptions that are being made in the section provided below.
Total Revenue		**4,084,550**	**5,329,415**	**6,858,336**	**8,408,582**	**9,937,504**	
Total Expenses		**3,999,190**	**4,843,767**	**5,742,717**	**6,798,393**	**7,610,910**	
Net Income (Before Cash Flow Adjustments)		**85,360**	**485,648**	**1,115,619**	**1,610,189**	**2,326,594**	
Budgeted Student Enrollment		**135**	**203**	**270**	**338**	**405**	
		Year 1 2025-26	**Year 2 2026-27**	**Year 3 2027-28**	**Year 4 2028-29**	**Year 5 2029-30**	
REVENUE		**Per Pupil Revenue Percentage Increase**					
REVENUES FROM STATE SOURCES		**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	
Per Pupil Revenue	Basic Tuition (2023-24)						
New York City Department of Education	18,340	2,475,900	3,723,020	4,951,800	6,198,920	7,427,700	Based Per Pupil Revenues were calculated @ $19044/FTE: YR 1 - 135, YR 2 - 203, YR 3 - 270, YR 4 - 338, YR 5 - 405. Please see line 40 for additional per pupil revenue based on the per pupil rate difference from years 1-5
PRIMARY School District:							
Other District 1:	-	-	-	-	-	-	
Other District 2:	-	-	-	-	-	-	
Other District 3:	-	-	-	-	-	-	
Other District 4:	-	-	-	-	-	-	
Other District 5:	-	-	-	-	-	-	
Other District 6:	-	-	-	-	-	-	
Other District 7:	-	-	-	-	-	-	
Other District 8:	-	-	-	-	-	-	
Other District 9:	-	-	-	-	-	-	
Other District 10:	-	-	-	-	-	-	
Other District 11:	-	-	-	-	-	-	
Other District 12:	-	-	-	-	-	-	
Other District 13:	-	-	-	-	-	-	
Other District 14:	-	-	-	-	-	-	
Other School Districts' Revenue: (Weighted Avg.)	-	-	-	-	-	-	
TOTAL Per Pupil Revenue (Weighted Avg.)	18,340	2,475,900	3,723,020	4,951,800	6,198,920	7,427,700	
Special Education Revenue		119,228	179,284	238,456	298,511	357,684	SpEd Revenues were calculated as follows: (20-60% @ $10390/FTE) - YR 1 - 4, YR 2 - 6, YR 3 - 8, YR 4 - 10, YR 5 - 12; (>60% @ $19049/FTE) - YR 1 - 4, YR 2 - 6, YR 3 - 8, YR 4 - 10, YR 5 - 12;
NYC DoE Rental Assistance		771,282	1,000,000	1,100,000	1,200,000	1,300,000	Facilty Funding Revenues were calculated as follows: $19044*.30 x Student Enrollment Per Each Year
Grants							
Stimulus		-	-	-	-	-	
DYCD (Department of Youth and Community Developmt.)		-	-	-	-	-	
Other		-	-	-	-	-	
Other		95,040	142,912	190,080	237,952	285,120	Additional per pupil revenue based on the per pupil rate difference from years 1-5
TOTAL REVENUE FROM STATE SOURCES		3,461,450	5,045,216	6,480,336	7,935,383	9,370,504	
REVENUE FROM FEDERAL FUNDING							
IDEA Special Needs		10,000	15,037	20,000	25,037	30,000	IDEA
Title I		100,000	150,370	200,000	250,370	300,000	Title I
Title Funding - Other		12,000	18,044	24,000	30,044	36,000	Title IIA - $10000, $15037, $20000, $25037, $30000; Title III - $2000., $3007, $4000, $5007, $6000
School Food Service (Free Lunch)		50,000	75,185	100,000	125,185	150,000	Food Subsidies
Grants							
Charter School Program (CSP) Planning & Implementation		434,100	-	-	-	-	CSP Grant
Other		-	-	-	-	-	
Other		-	-	-	-	-	
TOTAL REVENUE FROM FEDERAL SOURCES		606,100	258,636	344,000	430,636	516,000	

5 YEAR BUDGET AND CASH FLOW ADJUSTMENTS *NOTE: Projected Five Year Budget on this tab should be for the first five years of actual operations.*	SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS REPLICATION PROJECTED BUDGET / OPERATING PLAN FOR INITIAL CHARTER PERIOD 2025-26 THROUGH 2029-30					DESCRIPTION OF ASSUMPTIONS *NOTE: State assumptions that are being made in the section provided below.*
Total Revenue	**4,084,550**	**5,329,415**	**6,858,336**	**8,408,582**	**9,937,504**	
Total Expenses	**3,999,190**	**4,843,767**	**5,742,717**	**6,798,393**	**7,610,910**	
Net Income (Before Cash Flow Adjustments)	**85,360**	**485,648**	**1,115,619**	**1,610,189**	**2,326,594**	
Budgeted Student Enrollment	**135**	**203**	**270**	**338**	**405**	
	Year 1 2025-26	**Year 2 2026-27**	**Year 3 2027-28**	**Year 4 2028-29**	**Year 5 2029-30**	
LOCAL and OTHER REVENUE						
Contributions and Donations	-	-	-	-	-	
Fundraising	-	-	-	-	-	
Erate Reimbursement	-	-	-	-	-	
Earnings on Investments	-	-	-	-	-	
Interest Income	-	-	-	-	-	
Food Service (Income from meals)	-	-	-	-	-	
Text Book	17,000	25,563	34,000	42,563	51,000	NYSTL: Textbooks - $10000, $15037, $20000, $25037, $30000; Library - $2000, $3007, $4000, $5007, $6000; Software - $5000, $7519, $10000, $12519, $15000
OTHER	-	-	-	-	-	
TOTAL REVENUE FROM LOCAL and OTHER SOURCES	17,000	25,563	34,000	42,563	51,000	
TOTAL REVENUE	**4,084,550**	**5,329,415**	**6,858,336**	**8,408,582**	**9,937,504**	

5 YEAR BUDGET AND CASH FLOW ADJUSTMENTS	SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS REPLICATION					DESCRIPTION OF ASSUMPTIONS
*NOTE: Projected Five Year Budget on this tab should be for the first five years of actual operations.	PROJECTED BUDGET / OPERATING PLAN FOR INITIAL CHARTER PERIOD 2025-26 THROUGH 2029-30					*NOTE: State assumptions that are being made in the section provided below.
Total Revenue		**4,084,550**	**5,329,415**	**6,858,336**	**8,408,582**	**9,937,504**	
Total Expenses		**3,999,190**	**4,843,767**	**5,742,717**	**6,798,393**	**7,610,910**	
Net Income (Before Cash Flow Adjustments)		**85,360**	**485,648**	**1,115,619**	**1,610,189**	**2,326,594**	
Budgeted Student Enrollment		**135**	**203**	**270**	**338**	**405**	
		Year 1 2025-26	**Year 2 2026-27**	**Year 3 2027-28**	**Year 4 2028-29**	**Year 5 2029-30**	
EXPENSES							
ADMINISTRATIVE STAFF PERSONNEL COSTS	Year 1 No. of Positions						*NOTE: For all 5-Years of FTE/Staffing detail please see the 'Staffing' tab of this file.*
Executive Management	-	-	-	-	-	-	
Instructional Management	1.00	160,000	164,800	169,744	294,836	303,681	YRS 1-5 - (1) Principal; YR 4 - Plus (1) Asst Principal
Deans, Directors & Coordinators	1.00	120,000	123,600	127,308	131,127	135,061	YRS 1-5 - (1) Instructional Coach
CFO / Director of Finance	-	-	-	-	-	-	
Operation / Business Manager	2.00	150,000	154,500	159,135	163,909	168,826	YRS 1-5 - (1) Dir of Ops, (1) HR Assoc
Administrative Staff	-	-	-	100,000	103,000	106,090	YRS 3-5 - (1) Tech Mgr
TOTAL ADMINISTRATIVE STAFF	4.00	430,000	442,900	556,187	692,873	713,659	
INSTRUCTIONAL PERSONNEL COSTS							
Teachers - Regular	6.00	480,000	734,400	996,432	1,266,325	1,544,315	YR 1 - (6) Reg Teachers; YR 2 - Plus (3); YR 3 - Plus (3); YR 4 - Plus (3); YR 5 - Plus (3)
Teachers - SPED	1.00	100,000	103,000	106,090	109,273	112,551	YRS 1 - 5 - (1) SpEd
Substitute Teachers	-	-	-	-	-	-	
Teaching Assistants	2.00	100,000	103,000	156,090	210,773	267,096	YRS 1-2 - (2) Teaching Assts; YR 3 - Plus (1)
Specialty Teachers	1.00	80,000	162,400	167,272	252,290	259,859	YRS 1-2 - (2) Specialists; YR 3 - Plus (1)
Aides	-	-	-	-	-	-	
Therapists & Counselors	1.00	65,000	66,950	68,959	71,027	73,158	YRS 1-5 - (1) Parent Coordinator
Other	1.00	60,000	86,800	114,104	141,927	170,285	Various - Summer Sch, After-Sch, Other Salaries
TOTAL INSTRUCTIONAL	12.00	885,000	1,256,550	1,608,946	2,051,615	2,427,263	
NON-INSTRUCTIONAL PERSONNEL COSTS							
Nurse	-	-	-	-	-	-	
Librarian	-	-	-	40,000	81,200	123,636	YRS 3-5 - (1) School Aid
Custodian	-	-	-	-	-	-	
Security	-	-	-	-	-	-	
Other	2.00	80,000	82,400	84,872	87,418	90,041	YRS 1-5 - (2) Support Staff
TOTAL NON-INSTRUCTIONAL	2.00	80,000	82,400	124,872	168,618	213,677	
SUBTOTAL PERSONNEL SERVICE COSTS	18.00	1,395,000	1,781,850	2,290,005	2,913,106	3,354,599	
PAYROLL TAXES AND BENEFITS							
Payroll Taxes		114,390	146,112	187,780	238,875	275,077	Social Security, Medicare, and Other ER Taxes
Fringe / Employee Benefits		311,000	397,244	510,532	649,444	747,871	Health/Dental - $279000, $356370, $458001, $582621, $670920; Workers Comp - $25000, $31933, $41040, $52206, $60118; DBL/Life - $6000, $7664, $9849, $12529, $14428; Transit Chek - $1000, $1277, $1642, $2088, $2405
Retirement / Pension		55,800	71,274	91,600	116,524	134,184	401(k) ER Contributions
TOTAL PAYROLL TAXES AND BENEFITS		481,190	614,630	789,912	1,004,843	1,157,132	
TOTAL PERSONNEL SERVICE COSTS	18.00	1,876,190	2,396,480	3,079,917	3,917,949	4,511,731	
CONTRACTED SERVICES							
Accounting / Audit		30,000	30,600	31,212	31,836	32,473	Accounting/Audit - Assumes 2% Increase from YRS 2-5
Legal		30,000	30,600	31,212	31,836	32,473	Legal - Assumes 2% Increase from YRS 2-5
Management Company Fee		-	-	-	-	-	
Nurse Services		-	-	-	-	-	
Food Service / School Lunch		55,000	82,704	110,000	137,704	165,000	Food Service - Incease is to accommodate additional student enrollment

5 YEAR BUDGET AND CASH FLOW ADJUSTMENTS *NOTE: Projected Five Year Budget on this tab should be for the first five years of actual operations.*	SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS REPLICATION PROJECTED BUDGET / OPERATING PLAN FOR INITIAL CHARTER PERIOD 2025-26 THROUGH 2029-30					DESCRIPTION OF ASSUMPTIONS *NOTE: State assumptions that are being made in the section provided below.*
Total Revenue	**4,084,550**	**5,329,415**	**6,858,336**	**8,408,582**	**9,937,504**	
Total Expenses	**3,999,190**	**4,843,767**	**5,742,717**	**6,798,393**	**7,610,910**	
Net Income (Before Cash Flow Adjustments)	**85,360**	**485,648**	**1,115,619**	**1,610,189**	**2,326,594**	
Budgeted Student Enrollment	**135**	**203**	**270**	**338**	**405**	
	Year 1 2025-26	**Year 2 2026-27**	**Year 3 2027-28**	**Year 4 2028-29**	**Year 5 2029-30**	
Payroll Services	40,000	40,800	41,616	42,448	43,297	HR/Benefit Admin - Assumes 2% Increase from YRS 2-5
Special Ed Services	40,000	50,800	61,816	73,052	84,513	SpEd Services - Assumes 2% Increase, Plus $10000/YR from YRS 2-5
Titlement Services (i.e. Title I)	20,000	20,400	20,808	21,224	21,649	Title Funding Services - Assumes 2% Increase from YRS 2-5
Other Purchased / Professional / Consulting	143,000	145,660	148,373	151,141	153,963	Fin Mgmt - $110000, $112200, $114444, $116733, $119068; Admin Fees - $10000, $10200, $10404, $10612, $10824; Temporary Staff - $3000, $3060, $3121, $3184, $3247; Other Prof Svcs - $10000 YRS 1-5; Contracted Sub - $10000, $10200, $10404, $10612, $10824
TOTAL CONTRACTED SERVICES	358,000	401,564	445,037	489,242	533,368	

5 YEAR BUDGET AND CASH FLOW ADJUSTMENTS *NOTE: Projected Five Year Budget on this tab should be for the first five years of actual operations.*	SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS REPLICATION PROJECTED BUDGET / OPERATING PLAN FOR INITIAL CHARTER PERIOD 2025-26 THROUGH 2029-30					DESCRIPTION OF ASSUMPTIONS *NOTE: State assumptions that are being made in the section provided below.*
Total Revenue	**4,084,550**	**5,329,415**	**6,858,336**	**8,408,582**	**9,937,504**	
Total Expenses	**3,999,190**	**4,843,767**	**5,742,717**	**6,798,393**	**7,610,910**	
Net Income (Before Cash Flow Adjustments)	**85,360**	**485,648**	**1,115,619**	**1,610,189**	**2,326,594**	
Budgeted Student Enrollment	**135**	**203**	**270**	**338**	**405**	
	Year 1 2025-26	**Year 2 2026-27**	**Year 3 2027-28**	**Year 4 2028-29**	**Year 5 2029-30**	
SCHOOL OPERATIONS						
Board Expenses	20,000	20,400	20,808	21,224	21,649	Board Expenses - Assume 2% Increase from YRS 2-5
Classroom / Teaching Supplies & Materials	23,000	23,460	23,929	24,408	24,896	Teacher Discretionary - YR 1 $3000; Classroom Supplies - YR 1 $20000 - Assume 2% Increase YRS 2-5
Special Ed Supplies & Materials	17,000	25,563	34,000	42,563	51,000	NYSTL: Textbooks - $10000, $15037, $20000, $25037, $30000; Library - $2000, $3007, $4000, $5007, $6000; Software - $5000, $7519, $10000, $12519, $15000
Textbooks / Workbooks	50,000	51,000	52,020	53,060	54,122	Text & Materials - Assume 2% Increase from YRS 2-5
Supplies & Materials other	-	-	-	-	-	
Equipment / Furniture	54,000	55,080	56,182	57,305	58,451	Equipment - YR 1 - $20000; Copier - YR 1 - $30000; Computer Maint - $4000, Assumes 2% Increases from YRS 2-5
Telephone	50,000	51,000	52,020	53,060	54,122	Phone & Data - Assumes 2% Increase from YRS 2-5
Technology	30,000	30,600	31,212	31,836	32,473	Software - Assumes 2% Increase from YRS 2-5
Student Testing & Assessment	10,000	10,200	10,404	10,612	10,824	Student Testing - Assumes 2% Increase from YRS 2-5
Field Trips	10,000	10,200	10,404	10,612	10,824	Field Trip - Assumes 2% Increase from YRS 2-5
Transportation (student)	50,000	61,000	72,220	83,664	95,338	Transportation Service - Assumes 2% Increase, Plus $10000/YR from YRS 2-5
Student Services - other	36,000	46,720	57,654	68,807	80,184	Student Activities - YR 1 - $30000; Student Uniforms - YR 1 - $5000; Gym Unforms - YR 1 - $10000, Assume 2% Increases from YRS 2-5
Office Expense	35,000	35,700	36,414	37,142	37,885	Office Supplies - YR 1 - $25000; Postage YR 1 - $6000; Printing/Copying - YR 1 - $4000, Assume 2% Increases from YRS 2-5
Staff Development	75,000	76,500	78,030	79,591	81,182	PD - YR 1 - $50000; PD Conference - YR - $20000; Tuition Reimb - YR 1 - $5000, Assumes 2% Increases from YRS 2-5
Staff Recruitment	10,000	10,200	10,404	10,612	10,824	Teacher Recruitment - Assumes 2% Increase from YRS 2-5
Student Recruitment / Marketing	60,000	61,200	62,424	63,672	64,946	Marketing/Advertising - YR 1 - $40000; Student Recruitment - YR 1 - $20000, Assume 2% Incrases from YRS 2-5
School Meals / Lunch	10,000	10,200	10,404	10,612	10,824	Other Food Payments - Assumes 2% Increase from YRS 2-5
Travel (Staff)	5,000	5,100	5,202	5,306	5,412	Transportation Staff - Assumes 2% Increase from YRS 2-5
Fundraising	-	-	-	-	-	
Other	25,000	25,100	25,202	25,306	25,412	Other G&A - YRS 1-5 - $10000; Subscription & Dues - YR 1 - $5000 , Plus 2% Increase from YRS 2-5; Other Direct Ed - YRS 1-5 $10000
TOTAL SCHOOL OPERATIONS	570,000	609,223	648,933	689,395	730,368	
FACILITY OPERATION & MAINTENANCE						
Insurance	50,000	51,000	52,020	53,060	54,122	General Liability
Janitorial	20,000	25,400	30,908	36,526	42,257	Operational Supplies - Assumes 2% Increase, Plus $5000/YR from YRS 2-5
Building and Land Rent / Lease / Facility Finance Interest	805,000	1,005,100	1,105,202	1,205,306	1,305,412	Rent/Lease Payments - $800000, $1000000, $1100000, $1200000, $1300000; Rent - Non Lease or Building - YR 1 $5000 - Assumes 2% Increase YRS 2-5
Repairs & Maintenance	150,000	163,000	176,260	189,785	203,581	Renovations & Repairs - YR 1 - $10000; Maintenance & Security - YR 1 - $180000, Assume 2% Increases from YRS 2-5
Equipment / Furniture	20,000	20,400	20,808	21,224	21,649	Fixtures & Furnitures - Assumes 2% Increase from YRS 2-5
Security	-	-	-	-	-	

5 YEAR BUDGET AND CASH FLOW ADJUSTMENTS *NOTE: Projected Five Year Budget on this tab should be for the first five years of actual operations.*	SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS REPLICATION PROJECTED BUDGET / OPERATING PLAN FOR INITIAL CHARTER PERIOD 2025-26 THROUGH 2029-30					DESCRIPTION OF ASSUMPTIONS *NOTE: State assumptions that are being made in the section provided below.*
Total Revenue	**4,084,550**	**5,329,415**	**6,858,336**	**8,408,582**	**9,937,504**	
Total Expenses	**3,999,190**	**4,843,767**	**5,742,717**	**6,798,393**	**7,610,910**	
Net Income (Before Cash Flow Adjustments)	**85,360**	**485,648**	**1,115,619**	**1,610,189**	**2,326,594**	
Budgeted Student Enrollment	**135**	**203**	**270**	**338**	**405**	
	Year 1 2025-26	**Year 2 2026-27**	**Year 3 2027-28**	**Year 4 2028-29**	**Year 5 2029-30**	
Utilities	100,000	121,600	133,632	145,905	158,423	Utilities - YR 1 - $120000, Assumes 2% Increase from YRS 2-5; Other O&M - $20000 from YRS 1-5
TOTAL FACILITY OPERATION & MAINTENANCE	1,145,000	1,386,500	1,518,830	1,651,807	1,785,443	
DEPRECIATION & AMORTIZATION	50,000	50,000	50,000	50,000	50,000	Derepciation
DISSOLUTION ESCROW & RESERVES / CONTIGENCY	-	-	-	-	-	
TOTAL EXPENSES	**3,999,190**	**4,843,767**	**5,742,717**	**6,798,393**	**7,610,910**	
NET INCOME	**85,360**	**485,648**	**1,115,619**	**1,610,189**	**2,326,594**	

5 YEAR BUDGET AND CASH FLOW ADJUSTMENTS *NOTE: Projected Five Year Budget on this tab should be for the first five years of actual operations.*	SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS REPLICATION PROJECTED BUDGET / OPERATING PLAN FOR INITIAL CHARTER PERIOD 2025-26 THROUGH 2029-30					DESCRIPTION OF ASSUMPTIONS *NOTE: State assumptions that are being made in the section provided below.*
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Budgeted Student Enrollment	**135**	**203**	**270**	**338**	**405**	
	Year 1 2025-26	**Year 2 2026-27**	**Year 3 2027-28**	**Year 4 2028-29**	**Year 5 2029-30**	
ENROLLMENT - *School Districts Are Linked To Above Entries*						
PRIMARY School District: New York City Department of Education	135	203	270	338	405	
Other District 1:	-	-	-	-	-	
Other District 2:	-	-	-	-	-	
Other District 3:	-	-	-	-	-	
Other District 4:	-	-	-	-	-	
Other District 5:	-	-	-	-	-	
Other District 6:	-	-	-	-	-	
Other District 7:	-	-	-	-	-	
Other District 8:	-	-	-	-	-	
Other District 9:	-	-	-	-	-	
Other District 10:	-	-	-	-	-	
Other District 11:	-	-	-	-	-	
Other District 12:	-	-	-	-	-	
Other District 13:	-	-	-	-	-	
Other District 14:	-	-	-	-	-	
All Other School Districts	-	-	-	-	-	
TOTAL ENROLLMENT	**135**	**203**	**270**	**338**	**405**	
REVENUE PER PUPIL	**30,256**	**26,253**	**25,401**	**24,877**	**24,537**	
EXPENSES PER PUPIL	**29,624**	**23,861**	**21,269**	**20,114**	**18,792**	
CASH FLOW ADJUSTMENTS						
OPERATING ACTIVITIES						
Example - Add Back Depreciation	50,000	50,000	50,000	50,000	50,000	
Other - Escrow	25,000	(25,000)	(25,000)	(25,000)	-	Escrow @ $25000/YR from YRS 1-4
Total Operating Activities	75,000	25,000	25,000	25,000	50,000	
INVESTMENT ACTIVITIES						
Example - Subtract Property and Equipment Expenditures	(120,000)	(105,000)	(105,000)	(105,000)	(105,000)	
Other	-	-	-	-	-	
Total Investment Activities	(120,000)	(105,000)	(105,000)	(105,000)	(105,000)	
FINANCING ACTIVITIES						
Example - Add Expected Proceeds from a Loan or Line of Credit	-	-	-	-	-	
Other	-	-	-	-	-	
Total Financing Activities	-	-	-	-	-	
Total Cash Flow Adjustments	**(45,000)**	**(80,000)**	**(80,000)**	**(80,000)**	**(55,000)**	
NET INCOME	**40,360**	**405,648**	**1,035,619**	**1,530,189**	**2,271,594**	
Beginning Cash Balance	-	40,360	446,008	1,481,627	3,011,816	
ENDING CASH BALANCE	**40,360**	**446,008**	**1,481,627**	**3,011,816**	**5,283,410**	

5-YEAR FISCAL IMPACT REPORT

Largest Enrollment District: New York City Department of Education							
A	B	C	D (B X C)	E	F (D + E)	G	H (F ÷ G)
Operational Year	Enrollment (Number of Students)	Per Pupil Rate	Per Pupil Aid	Other District Revenue (SPED Funding, Food Service, Grants, Etc.)	Total Funding to Charter School From District	* Total General Fund Operating Budget for New York City Department of Education School District	Projected Impact (% of District's Total Budget)
Year 1 (2025-26)	135	18,340	2,475,900	1,608,650	4,084,550	37,500,000,000	0.011%
Year 2 (2026-27)	203	18,340	3,723,020	1,606,396	5,329,416	37,500,000,000	0.014%
Year 3 (2027-28)	270	18,340	4,951,800	1,906,536	6,858,336	37,500,000,000	0.018%
Year 4 (2028-29)	338	18,340	6,198,920	2,209,663	8,408,583	37,500,000,000	0.022%
Year 5 (2029-30)	405	18,340	7,427,700	2,509,804	9,937,504	37,500,000,000	0.027%

DESCRIPTION OF SOURCE FOR PRIMARY DISTRICT'S OPERATING BUDGET:	(Enter Source on Tab 2, "Enrollment Chart")
OTHER NOTES:	

Second Largest Enrollment District: N/A							
A	B	C	D (B X C)	E	F (D + E)	G	H (F ÷ G)
Operational Year	Enrollment (Number of Students)	Per Pupil Rate	Per Pupil Aid	Other District Revenue (SPED Funding, Food Service, Grants, Etc.)	Total Funding to Charter School From District	* Total General Fund Operating Budget for Select from drop-down list → School District	Projected Impact (% of District's Total Budget)
Year 1 (2025-26)	-	-	-	-	-	-	#DIV/0!
Year 2 (2026-27)	-	-	-	-	-	-	#DIV/0!
Year 3 (2027-28)	-	-	-	-	-	-	#DIV/0!
Year 4 (2028-29)	-	-	-	-	-	-	#DIV/0!
Year 5 (2029-30)	-	-	-	-	-	-	#DIV/0!

DESCRIPTION OF SOURCE FOR PRIMARY DISTRICT'S OPERATING BUDGET:	
OTHER NOTES:	

El Barrio Charter School for International Cultures and the Arts
R-23f – Letters of Commitment

Response 23 f - Letters of Commitment

Attach letters of commitment for any funding from private contributions, grant funds, or other philanthropic sources included in the school budget. List the amounts and the anticipated uses for the funding.

At this time, El Barrio Charter School for International Cultures and the Arts does not have a commitment for funding source. We will update the Institute if the school receives outside funding after our application is submitted.

Response 21g - Non-SUNY Financials

This Request pertains only to applicants associated with one or more private or charter schools that SUNY does not authorize. All other applicants should indicate, "Request is not applicable" in response to this Request.

Attach the following documents covering the last five years for each private or charter school that SUNY did not authorize including any out-of-state school that is currently associated with a replicating applicant:

- IRS Forms 990;
- Audited financial statements; and,
- Management or Advisory Letters from the independent auditor (if applicable).

NOTE: This Request seeks charter-level information about individual charters. Applicants seeking to replicate under a larger network should submit a Business Plan completed by the network in conjunction with the proposal, which requests similar information at the network level. See the Business Plan Overview and Requirements for Applicants located in Appendix C. If information responsive to this Request is contained in a Business Plan, reference the Business Plan in this Response.

Note for Replicators:

- SUNY authorized charter schools applying for the authority to operate one or more additional SUNY authorized charter schools must submit two five-year budgets for response 21-e: one budget reflecting only the new proposed school, and one budget reflecting the five year projected budget for the entire education corporation should the new school(s) be approved.

NCHENG LLP CERTIFIED PUBLIC ACCOUNTANT'S
40 WALL ST 32ND FL
NEW YORK, NY 10005
212-785-0100

May 13, 2019

SOUTH BRONX CHARTER SCHOOL FOR
INTERNATIONAL CULTURES AND ARTS
164 Bruckner Blvd
BRONX, NY 10454

Dear Client:

Your 2017 Federal Return of Organization Exempt from Income Tax will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879-EO - IRS e-file Signature Authorization. No tax is payable with the filing of this return.

Enclosed is your New York Annual Financial Report for Charitable Organizations. The original should be signed on page one. Two distinct officials of the organization must sign. No fee is payable with the filing of this report. Mail the report on or before May 15, 2019 to:

NYS OFFICE OF THE ATTORNEY GENERAL
CHARITIES BUREAU REGISTRATION SECTION
28 LIBERTY STREET
NEW YORK, NY 10005

Please be sure to call us if you have any questions.

Sincerely,

MIAOLING LIN

Form **8868**
(Rev. January 2017)

Department of the Treasury
Internal Revenue Service

Application for Automatic Extension of Time To File an Exempt Organization Return

► **File a separate application for each return.**

► **Information about Form 8868 and its instructions is at *www.irs.gov/form8868.***

OMB No. 1545-1709

Electronic filing *(e-file).* You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit *www.irs.gov/efile*, click on Charities & Non-Profits, and click on *e-file* for *Charities and Non-Profits*.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Enter filer's identifying number, see instructions

Type or print

File by the due date for filing your return. See instructions.

Name of exempt organization or other filer, see instructions.

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND ARTS

Employer identification number (EIN) or [redacted] (SSN)

Number, street, and room or suite number. If a P.O. box, see instructions.

164 BRUCKNER BLVD

City, town or post office, state, and ZIP code. For a foreign address, see instructions.

BRONX, NY 10454

Enter the Return Code for the return that this application is for (file a separate application for each return) 01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ► SOUTH BRONX CHARTER SCHOOL FOR

  Telephone No. ► [redacted] Fax No. ►
- If the organization does not have an office or place of business in the United States, check this box . . . . . ► ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . . . . . ► ☐. If it is for part of the group, check this box . . . ► ☐ and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 6-month extension of time until 5/15, 20 19, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

► ☐ calendar year 20 ____ or

► ☒ tax year beginning 7/01, 20 17, and ending 6/30, 20 18.

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	**3a**	$ 0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit	**3b**	$ 0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	**3c**	$ 0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions. Form **8868** (Rev. 1-2017)

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
► Do not enter social security numbers on this form as it may be made public.
► Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2017

Open to Public Inspection

A For the 2017 calendar year, or tax year beginning 7/01 , 2017, and ending 6/30 , 2018

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C
SOUTH BRONX CHARTER SCHOOL FOR
INTERNATIONAL CULTURES AND ARTS
164 BRUCKNER BLVD
BRONX, NY 10454

D Employer identification number [redacted]

E Telephone number [redacted]

G Gross receipts $ 7,040,611.

F Name and address of principal officer: PRISCILLA OCASIO
SAME AS C ABOVE

H(a) Is this a group return for subordinates? ☐ Yes ☒ No
H(b) Are all subordinates included? ☐ Yes ☐ No
If 'No,' attach a list. (see instructions)

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) ◄ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ► HTTP://WWW.SBCSICA.ORG

H(c) Group exemption number ►

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ► **L** Year of formation: 2005 **M** State of legal domicile: NY

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: THE SCHOOL PROVIDES SCIENTIFICALLY RESEARCH-PROVEN STANDARDS-BASED EDUCATIONAL PROGRAMS, WITH AN EMPHASIS ON INTERNATIONAL CULTURES, THE ARTS, AND MASTERY OF A SECOND LANGUAGE.

2 Check this box ► ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	5
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	5
5	Total number of individuals employed in calendar year 2017 (Part V, line 2a)	5	50
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	277,119.	438,347.
9	Program service revenue (Part VIII, line 2g)	6,278,539.	6,542,179.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	22,814.	60,085.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	6,578,472.	7,040,611.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	3,076,477.	3,245,522.
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25) ►		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	3,353,905.	3,364,646.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	6,430,382.	6,610,168.
19	Revenue less expenses. Subtract line 18 from line 12	148,090.	430,443.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	27,208,185.	27,119,069.
21	Total liabilities (Part X, line 26)	22,261,660.	21,742,101.
22	Net assets or fund balances. Subtract line 21 from line 20	4,946,525.	5,376,968.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

▶ Signature of officer Date

▶ JOHN R. POTAPCHUK TREASURER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
MIAOLING LIN	MIAOLING LIN			[redacted]

Firm's name ► NCHENG LLP CERTIFIED PUBLIC ACCOUNTANT'S
Firm's address ► 40 WALL ST 32ND FL
NEW YORK, NY 10005
Firm's EIN ► [redacted]
Phone no. [redacted]

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III X

1 Briefly describe the organization's mission:

SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☐ Yes ☒ No

If 'Yes,' describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . ☐ Yes ☒ No

If 'Yes,' describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 5,688,524. including grants of $) (Revenue $)

REGULAR AND SPECIAL EDUCATION PROGRAMS

4b (Code:) (Expenses $ including grants of $) (Revenue $)

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe in Schedule O.)

(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses ► 5,688,524.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If 'Yes,' complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If 'Yes,' complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If 'Yes,' complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If 'Yes,' complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If 'Yes,' complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If 'Yes,' complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If 'Yes,' complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If 'Yes,' complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If 'Yes,' complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is 'Yes', then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If 'Yes,' complete Schedule D, Part VI*	11 a	X	
b	Did the organization report an amount for investments – other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If 'Yes,' complete Schedule D, Part VII*	11 b		X
c	Did the organization report an amount for investments – program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If 'Yes,' complete Schedule D, Part VIII*	11 c		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If 'Yes,' complete Schedule D, Part IX*	11 d	X	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If 'Yes,' complete Schedule D, Part X*	11 e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If 'Yes,' complete Schedule D, Part X*	11 f	X	
12 a	Did the organization obtain separate, independent audited financial statements for the tax year? *If 'Yes,' complete Schedule D, Parts XI and XII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional*	12 b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If 'Yes,' complete Schedule E*	13	X	
14 a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If 'Yes,' complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If 'Yes,' complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If 'Yes,' complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If 'Yes,' complete Schedule G, Part I* (see instructions)	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If 'Yes,' complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If 'Yes,' complete Schedule G, Part III*	19		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
20a	Did the organization operate one or more hospital facilities? *If 'Yes,' complete Schedule H*	**20a**		X
b	If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?	**20b**		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If 'Yes,' complete Schedule I, Parts I and II*	**21**		X
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If 'Yes,' complete Schedule I, Parts I and III*	**22**		X
23	Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If 'Yes,' complete Schedule J*	**23**	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No, 'go to line 25a*	**24a**	X	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	**24b**		X
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	**24c**		X
d	Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?	**24d**		X
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If 'Yes,' complete Schedule L, Part I*	**25a**		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If 'Yes,' complete Schedule L, Part I*	**25b**		X
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? *If 'Yes,' complete Schedule L, Part II*	**26**		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If 'Yes,' complete Schedule L, Part III*	**27**		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, or key employee? *If 'Yes,' complete Schedule L, Part IV*	**28a**		X
b	A family member of a current or former officer, director, trustee, or key employee? *If 'Yes,' complete Schedule L, Part IV*	**28b**		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If 'Yes,' complete Schedule L, Part IV*	**28c**		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If 'Yes,' complete Schedule M*	**29**	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If 'Yes,' complete Schedule M*	**30**		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If 'Yes,' complete Schedule N, Part I*	**31**		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If 'Yes,' complete Schedule N, Part II*	**32**		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If 'Yes,' complete Schedule R, Part I*	**33**		X
34	Was the organization related to any tax-exempt or taxable entity? *If 'Yes,' complete Schedule R, Part II, III, or IV, and Part V, line 1*	**34**		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	**35a**		X
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If 'Yes,' complete Schedule R, Part V, line 2*	**35b**		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If 'Yes,' complete Schedule R, Part V, line 2*	**36**		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If 'Yes,' complete Schedule R, Part VI*	**37**		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O.	**38**	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	15		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	50		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions)				
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a			X
b	If 'Yes,' has it filed a Form 990-T for this year? *If 'No' to line 3b, provide an explanation in Schedule O*	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If 'Yes,' enter the name of the foreign country: ►				
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a			X
b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X
d	If 'Yes,' indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state?	13a			
	Note. See the instructions for additional information the organization must report on Schedule O.				
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If 'Yes,' has it filed a Form 720 to report these payments? *If 'No,' provide an explanation in Schedule O*	14b			

Part VI **Governance, Management, and Disclosure** *For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

			Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year . . . . . If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	**1a**	5		
b Enter the number of voting members included in line 1a, above, who are independent	**1b**	5		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	**2**			X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	**3**		X	
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	**4**			X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	**5**			X
6 Did the organization have members or stockholders?	**6**			X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	**7a**			X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	**7b**			X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?	**8a**		X	
b Each committee with authority to act on behalf of the governing body?	**8b**		X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If 'Yes,' provide the names and addresses in Schedule O*	**9**			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

		Yes	No
10a Did the organization have local chapters, branches, or affiliates?	**10a**		X
b If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	**10b**		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	**11a**	X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O			
12a Did the organization have a written conflict of interest policy? *If 'No,' go to line 13*	**12a**	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	**12b**	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? *If 'Yes,' describe in Schedule O how this was done* . . . . SEE SCHEDULE O	**12c**	X	
13 Did the organization have a written whistleblower policy?	**13**	X	
14 Did the organization have a written document retention and destruction policy?	**14**	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a The organization's CEO, Executive Director, or top management official . . SEE SCHEDULE O	**15a**	X	
b Other officers or key employees of the organization	**15b**	X	
If 'Yes' to line 15a or 15b, describe the process in Schedule O (see instructions).			
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	**16a**		X
b If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	**16b**		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► NY

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other *(explain in Schedule O)*

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. SEE SCHEDULE O

20 State the name, address, and telephone number of the person who possesses the organization's books and records: ►

SOUTH BRONX CHARTER SCHOOL FOR 164 BRUCKNER BLVD BRONX NY 10454 [redacted]

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII X

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1 a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of 'key employee.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

X Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
SEE SCHEDULE O		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ELVIS TORRES	1									
EXEC. COMMITTEE	0	X						0.	0.	0.
(2) JOHN R. POTAPCHUK	1									
TREASURER	0	X		X				0.	0.	0.
(3) DONALD P MATTSON	1									
VICE CHAIR	0	X		X				0.	0.	0.
(4) CARMEN SANTOS	1									
BOARD MEMBER	0	X						0.	0.	0.
(5) PRISCILLA OCASIO	1									
CHAIR OF BOARD	0	X		X				0.	0.	0.
(6) EVELYN HEY	40									
PRINCIPAL	0				X			223,996.	0.	6,864.
(7) DEBORA VILLA-TRICOMI	40									
ASSISTANT PRINCIP	0					X		120,934.	0.	13,358.
(8) DELIA GONZALEZ	40									
DIRECTOR OF HR	0					X		78,374.	0.	1,139.
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organiza - tions below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1 b Sub-total							►	423,304.	0.	21,361.
c Total from continuation sheets to Part VII, Section A							►	0.	0.	0.
d Total (add lines 1b and 1c)							►	423,304.	0.	21,361.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ► 2

		Yes	No
3 Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? *If 'Yes,' complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If 'Yes,' complete Schedule J for such individual*	4	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If 'Yes,' complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
BOOSTED FINANCE 135 WEST 41 STREET 5TH FL NEW YORK, NY 10036	FINANCIAL SERVICES	129,167.
PIONEER TRANSPORTATION COSTS 751 ZAREGA AVENUE BRONX, NY 10461	TRANSPORTATION	174,000.
PERFORMANCE FOOD SERVICE 1 IKEA DR ELIZABETH, NJ 07201	FOOD SUPPLIES	151,632.
LITTLE BIRD 234 5TH AVENUE SUITE 412 NEW YORK, NY 10001	HR RELATED	390,038.

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ► 4

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	430,158.			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	8,189.			
	g Noncash contributions included in lines 1a-1f: $ 33,503.					
	h **Total.** Add lines 1a-1f		438,347.			
Program Service Revenue		**Business Code**				
	2a STUDENT ENROLLMENT	611710	6,133,642.	6,133,642.		
	b FOOD SUBSIDY PROGRAM	611710	408,537.	408,537.		
	c					
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a-2f		6,542,179.			
	3 Investment income (including dividends, interest and other similar amounts)		60,085.	60,085.		
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
		(i) Real	(ii) Personal			
	6a Gross rents					
	b Less: rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss)					
		(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory					
	b Less: cost or other basis and sales expenses					
	c Gain or (loss)					
	d Net gain or (loss)					
Other Revenue	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18	a				
	b Less: direct expenses	b				
	c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities. See Part IV, line 19	a				
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities					
	10a Gross sales of inventory, less returns and allowances	a				
	b Less: cost of goods sold	b				
	c Net income or (loss) from sales of inventory					
	Miscellaneous Revenue	**Business Code**				
	11a					
	b					
	c					
	d All other revenue					
	e **Total.** Add lines 11a-11d					
	12 **Total revenue.** See instructions		7,040,611.	6,602,264.	0.	0.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX. ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	230,860.	205,270.	25,590.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	2,482,702.	2,207,509.	275,193.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	74,469.	66,214.	8,255.	
9 Other employee benefits	457,491.	406,781.	50,710.	
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management				
b Legal	44,689.	39,736.	4,953.	
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	176,170.		176,170.	
12 Advertising and promotion				
13 Office expenses	19,009.		19,009.	
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	1,034,569.	936,285.	98,284.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	802,629.	713,662.	88,967.	
23 Insurance	127,390.	42,897.	84,493.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a UTILITES	204,343.	181,693.	22,650.	
b FOOD SERVICE	174,058.	174,058.		
c STUDENT TRANSPORTATION	174,000.	174,000.		
d BUILDING SECURITY	131,699.	117,101.	14,598.	
e All other expenses	476,090.	423,318.	52,772.	
25 **Total functional expenses.** Add lines 1 through 24e	6,610,168.	5,688,524.	921,644.	0.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ► ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash — non-interest-bearing	588,183.	1	1,616,653.
	2	Savings and temporary cash investments	3,956,782.	2	3,610,937.
	3	Pledges and grants receivable, net	332,911.	3	301,610.
	4	Accounts receivable, net		4	
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net	2,973.	7	3,148.
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 22,585,429.			
	b	Less: accumulated depreciation — 10b: 3,425,331.	19,877,027.	10c	19,160,098.
	11	Investments — publicly traded securities		11	
	12	Investments — other securities. See Part IV, line 11		12	
	13	Investments — program-related. See Part IV, line 11		13	
	14	Intangible assets	601,061.	14	577,864.
	15	Other assets. See Part IV, line 11	1,849,248.	15	1,848,759.
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)	27,208,185.	16	27,119,069.
Liabilities	17	Accounts payable and accrued expenses	264,940.	17	181,544.
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities	20,833,944.	20	20,520,000.
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	1,162,776.	25	1,040,557.
	26	**Total liabilities.** Add lines 17 through 25	22,261,660.	26	21,742,101.
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ► ☒ and complete lines 27 through 29, and lines 33 and 34.**			
	27	Unrestricted net assets	3,122,763.	27	5,376,968.
	28	Temporarily restricted net assets	1,823,762.	28	
	29	Permanently restricted net assets		29	
		Organizations that do not follow SFAS 117 (ASC 958), check here ► ☐ and complete lines 30 through 34.			
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
	33	Total net assets or fund balances	4,946,525.	33	5,376,968.
	34	Total liabilities and net assets/fund balances	27,208,185.	34	27,119,069.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	7,040,611.
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,610,168.
3	Revenue less expenses. Subtract line 2 from line 1	3	430,443.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	4,946,525.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	5,376,968.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____			
	If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c		X
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	X	
b	If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b	X	

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► **Attach to Form 990 or Form 990-EZ.**

► **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND ARTS

Employer identification number [redacted]

Part I Reason for Public Charity Status (All organizations must complete this part. S.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☒ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:

10 ☐ An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations . . . . . .

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants.')						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ► ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f)) . . . . . 14 %

15 Public support percentage from 2016 Schedule A, Part II, line 14 . . . . . 15 %

16a **33-1/3% support test—2017.** If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ► ☐

b **33-1/3% support test—2016.** If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ► ☐

17a **10%-facts-and-circumstances test—2017.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and **stop here.** Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization . . . . . ► ☐

b **10%-facts-and-circumstances test—2016.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and **stop here.** Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization . . . . . ► ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . ► ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants.')						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ► ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f))	15	%
16	Public support percentage from 2016 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2017** (line 10c, column (f) divided by line 13, column (f))	17	%
18	Investment income percentage from **2016** Schedule A, Part III, line 17	18	%

19a **33-1/3% support tests—2017.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ► ☐

b **33-1/3% support tests—2016.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ► ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► ☐

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If 'No,' describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If 'Yes,' explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If 'Yes,' answer (b) and (c) below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If 'Yes,' describe in **Part VI** when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If 'Yes,' explain in **Part VI** what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ('foreign supported organization')? *If 'Yes' and if you checked 12a or 12b in Part I, answer (b) and (c) below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If 'Yes,' describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If 'Yes,' explain in **Part VI** what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If 'Yes,' answer (b) and (c) below (if applicable). Also, provide detail in **Part VI,** including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If 'Yes,' provide detail in **Part VI.***	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? *If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If 'Yes,' provide detail in **Part VI**.*	9a		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If 'Yes,' provide detail in **Part VI**.*	9b		
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If 'Yes,' provide detail in **Part VI**.*	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If 'Yes,' answer 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	11a	
b	A family member of a person described in (a) above?	11b	
c	A 35% controlled entity of a person described in (a) or (b) above? *If 'Yes' to a, b, or c, provide detail in* ***Part VI.***	11c	

Section B. Type I Supporting Organizations

		Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? *If 'No,' describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax* year.	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If 'Yes,' explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If 'No,' describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If 'No,' explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If 'Yes,' describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* ***(see instructions).***

a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*

c ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a government entity (see instructions).*

		Yes	No
2	Activities Test. ***Answer (a) and (b) below.***		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If 'Yes,' then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? ***If 'Yes,' explain in Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. ***Answer (a) and (b) below.***			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *Provide details in* ***Part VI.***	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If 'Yes,' describe in* ***Part VI*** *the role played by the organization in this regard.*	3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income

			(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	**1**		
2	Recoveries of prior-year distributions	**2**		
3	Other gross income (see instructions)	**3**		
4	Add lines 1 through 3.	**4**		
5	Depreciation and depletion	**5**		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	**6**		
7	Other expenses (see instructions)	**7**		
8	**Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4).	**8**		

Section B – Minimum Asset Amount

			(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	**1a**		
b	Average monthly cash balances	**1b**		
c	Fair market value of other non-exempt-use assets	**1c**		
d	**Total** (add lines 1a, 1b, and 1c)	**1d**		
e	**Discount** claimed for blockage or other factors (explain in detail in **Part VI**):			
2	Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3	Subtract line 2 from line 1d.	**3**		
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	**4**		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6	Multiply line 5 by .035.	**6**		
7	Recoveries of prior-year distributions	**7**		
8	**Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C – Distributable Amount

				Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	**1**		
2	Enter 85% of line 1.	**2**		
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	**3**		
4	Enter greater of line 2 or line 3.	**4**		
5	Income tax imposed in prior year	**5**		
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D – Distributions	**Current Year**
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in **Part VI**). See instructions.	
7 **Total annual distributions.** Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in **Part VI**). See instructions.	
9 Distributable amount for 2017 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E – Distribution Allocations (see instructions)	**(i) Excess Distributions**	**(ii) Underdistributions Pre-2017**	**(iii) Distributable Amount for 2017**
1 Distributable amount for 2017 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2017 (reasonable cause required – explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2017			
a			
b From 2013			
c From 2014			
d From 2015			
e From 2016			
f **Total** of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2017 distributable amount			
i Carryover from 2012 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2017 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2017 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2017, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 **Excess distributions carryover to 2018.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2013			
b Excess from 2014			
c Excess from 2015			
d Excess from 2016			
e Excess from 2017			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b;Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule B
(Form 990, 990-EZ, or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

► **Attach to Form 990, Form 990-EZ, or Form 990-PF.**
► **Go to *www.irs.gov/Form990* for the latest information.**

OMB No. 1545-0047

2017

Name of the organization SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND ARTS

Employer identification number [redacted]

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[X] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[ ] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (**1**) $5,000 or (**2**) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year . . . . . ► $ _____

Caution. An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer 'No' on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization SOUTH BRONX CHARTER SCHOOL FOR

Employer identification number [redacted]

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	FED FUNDING-TITLE I 400 MARYLAND AVE,SW WASHINGTON, DC 20202	$ 362,582.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	FED FUNDING-TITLE IIA 400 MARYLAND AVE,SW WASHINGTON, DC 20202	$ 18,834.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	E-RATE 400 MARYLAND AVE SW WASHINGTON, DC 20202	$ 7,008.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	FED FUNDING-TITLE III 400 MARYLAND AVE, SW WASHINGTON, DC 20202	$ 6,754.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5	NY STATE FUNDING - SPEC. EDU 89 WASHINGTON AVE ALBANY, NY 12234	$ 151,423.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
6	NYS DEPT. OF EDU - LIBRARY 89 WASHINGTON AVE ALBANY, NY 12234	$ 27,061.	Person [ ] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)

Name of organization SOUTH BRONX CHARTER SCHOOL FOR

Employer identification number [redacted]

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	NYS DEPT. OF EDU - SOFTWARE 89 WASHINGTON AVE ALBANY, NY 12234	$ 6,442.	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization SOUTH BRONX CHARTER SCHOOL FOR

Employer identification number [redacted]

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
6	TEXTBOOKS AND LIBRARY	$ 27,061.	6/30/18
7	SOFTWARE	$ 6,442.	6/30/18
		$	
		$	
		$	
		$	

Name of organization SOUTH BRONX CHARTER SCHOOL FOR

[redacted] number

Part III ***Exclusively* religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this information once. See instructions.) ► $ N/A

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	N/A		

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	**Relationship of transferor to transferee**

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	**Relationship of transferor to transferee**

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	**Relationship of transferor to transferee**

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	**Relationship of transferor to transferee**

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered 'Yes' on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
► Attach to Form 990.
► Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization

SOUTH BRONX CHARTER SCHOOL FOR
INTERNATIONAL CULTURES AND ARTS

Employer identification number

[redacted]

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (e.g., recreation or education)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of a historically important land area
☐ Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

		Held at the End of the Tax Year
a Total number of conservation easements	2a	
b Total acreage restricted by conservation easements	2b	
c Number of conservation easements on a certified historic structure included in (a)	2c	
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►

4 Number of states where property subject to conservation easement is located ►

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ►$

(ii) Assets included in Form 990, Part X ►$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ►$

b Assets included in Form 990, Part X ►$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- **a** ☐ Public exhibition
- **b** ☐ Scholarly research
- **c** ☐ Preservation for future generations
- **d** ☐ Loan or exchange programs
- **e** ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ **Yes** ☐ **No**

Part IV Escrow and Custodial Arrangements. Complete if the organization answered 'Yes' on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1 a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ **Yes** ☐ **No**

b If 'Yes,' explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	**1 c**	
d Additions during the year	**1 d**	
e Distributions during the year	**1 e**	
f Ending balance	**1 f**	

2 a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ **Yes** ☐ **No**

b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered 'Yes' on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1 a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- **a** Board designated or quasi-endowment ► _____ %
- **b** Permanent endowment ► _____ %
- **c** Temporarily restricted endowment ► _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) unrelated organizations	**3a(i)**		
(ii) related organizations	**3a(ii)**		
b If 'Yes' on line 3a(ii), are the related organizations listed as required on Schedule R?	**3b**		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land		1,823,000.		1,823,000.
b Buildings		18,057,399.	1,732,070.	16,325,329.
c Leasehold improvements				
d Equipment		1,821,211.	1,137,867.	683,344.
e Other		883,819.	555,394.	328,425.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* ►				19,160,098.

Part VII Investments – Other Securities. N/A
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	**(b)** Book value	**(c)** Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. *(Column (b) must equal Form 990, Part X, column (B) line 12.)* ►		

Part VIII Investments – Program Related. N/A
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	**(b)** Book value	**(c)** Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. *(Column (b) must equal Form 990, Part X, column (B) line 13.)* ►		

Part IX Other Assets.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	**(b)** Book value
(1) RESTRICTED CASH AND ESCROW RESERVE	1,848,759.
(2) SECURITY DEPOSIT	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. *(Column (b) must equal Form 990, Part X, column (B) line 15.)* ►	1,848,759.

Part X Other Liabilities.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25

(a) Description of liability	**(b)** Book value
(1) Federal income taxes	
(2) ACCRUED INTEREST	219,455.
(3) ACCRUED SUMMER VACATION	313,389.
(4) REFUNDABLE ADVACNES	42,708.
(5) ROUNDING	5.
(6) TAXABLE BONDS PAYABLE	465,000.
(7)	
(8)	
(9)	
(10)	
(11)	
Total. *(Column (b) must equal Form 990, Part X, column (B) line 25.)* ►	1,040,557.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII. SEE PART XIII [X]

Part XI **Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		**1**	7,040,611.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	**2a**		
b	Donated services and use of facilities	**2b**		
c	Recoveries of prior year grants	**2c**		
d	Other (Describe in Part XIII.)	**2d**		
e	Add lines **2a** through **2d**		**2e**	
3	Subtract line **2e** from line **1**		**3**	7,040,611.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	**4a**		
b	Other (Describe in Part XIII.)	**4b**		
c	Add lines **4a** and **4b**		**4c**	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*		**5**	7,040,611.

Part XII **Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		**1**	6,610,168.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	**2a**		
b	Prior year adjustments	**2b**		
c	Other losses	**2c**		
d	Other (Describe in Part XIII.)	**2d**		
e	Add lines **2a** through **2d**		**2e**	
3	Subtract line **2e** from line **1**		**3**	6,610,168.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	**4a**		
b	Other (Describe in Part XIII.)	**4b**		
c	Add lines **4a** and **4b**		**4c**	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*		**5**	6,610,168.

Part XIII **Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X - FIN 48 FOOTNOTE

TAX STATUS

THE SCHOOL IS TAX-EXEMPT UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE (IRC) AND HAS BEEN CLASSIFIED AS A PUBLICLY SUPPORTED ORGANIZATION AS DESCRIBED IN IRC SECTIONS 509(A)(1) AND 170(B)(1)(A)(II).

ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA REQUIRE MANAGEMENT TO EVALUATE TAX POSITIONS TAKEN AND RECOGNIZE A TAX LIABILITY (OR ASSET) IF THE SCHOOL HAS TAKEN AN UNCERTAIN POSITION THAT MORE LIKELY THAN NOT WOULD NOT BE

Part XIII **Supplemental Information** *(continued)*

PART X - FIN 48 FOOTNOTE (CONTINUED)

SUSTAINED UPON EXAMINATION BY TAXING AUTHORITIES. MANAGEMENT HAS ANALYZED THE TAX POSITIONS TAKEN AND HAS CONCLUDED THAT, AS OF JUNE 30, 2018, THERE ARE NO UNCERTAIN POSITIONS TAKEN OR EXPECTED TO BE TAKEN THAT WOULD REQUIRE RECOGNITION OR DISCLOSURE IN THE ACCOMPANYING FINANCIAL STATEMENTS.

THE SCHOOL IS NO LONGER SUBJECT TO INCOME TAX EXAMINATION BY FEDERAL, STATE OR LOCAL TAX AUTHORITIES FOR YEARS BEFORE JUNE 30, 2015.

SCHEDULE E
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Schools

► **Complete if the organization answered 'Yes' on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.**
► **Attach to Form 990 or Form 990-EZ.**
► **Go to *www.irs.gov/Form990* for the latest information.**

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization: SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND ARTS

[redacted] number

Part I

			YES	NO
1	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	1	X	
2	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	2	X	
3	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If 'Yes,' please describe. If 'No,' please explain. If you need more space, use Part II	3	X	
	SEE PART II			
4	Does the organization maintain the following?			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	4a	X	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	4b		X
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	4c	X	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	4d	X	
	If you answered 'No' to any of the above, please explain. If you need more space, use Part II.			
	4B: NOT APPLICABLE - THE SCHOOL DOES NOT OFFER SCHOLARSHIPS.			
5	Does the organization discriminate by race in any way with respect to:			
a	Students' rights or privileges?	5a		X
b	Admissions policies?	5b		X
c	Employment of faculty or administrative staff?	5c		X
d	Scholarships or other financial assistance?	5d		X
e	Educational policies?	5e		X
f	Use of facilities?	5f		X
g	Athletic programs?	5g		X
h	Other extracurricular activities?	5h		X
	If you answered 'Yes' to any of the above, please explain. If you need more space, use Part II.			
6a	Does the organization receive any financial aid or assistance from a governmental agency?	6a	X	
b	Has the organization's right to such aid ever been revoked or suspended?	6b		X
	If you answered 'Yes' on either line 6a or line 6b, explain on Part II. SEE PART II			
7	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If 'No,' explain on Part II	7	X	

Part II **Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information (see instructions).

SCHEDULE E, LINE 3 - RACIALLY NONDISCRIMINATORY POLICY PUBLICIZED

THE SCHOOL IS OPEN TO ALL CHILDREN ON A SPACE AVAILABLE BASIS WITHIN EACH GRADE RANGING FROM KINDERGARTEN THROUGH GRADE 5.

THE SCHOOL'S ADMISSIONS POLICY AND PROCEDURES STATED THAT ADMISSION IS NOT BASED ON INTELLIGENCE, ACHIEVEMENT OR ATTITUDE, ATHLETIC ABILITY, DISABILITY, ETHNICITY, RACE, CREED, GENDER, NATIONAL ORIGIN, RELIGION OR ANCESTRY.

SCHEDULE E, LINE 6 - EXPLANATION OF AID OR ASSISTANCE FROM GOVERNMENTAL AGENCY

SCHEDULE E- EXPLANATION FOR LINE 6A

THE SCHOOL APPLIES FOR VARIOUS GOVERNMENT GRANTS EACH YEAR WHICH ARE BASED ON SEVERAL FACTORS SUCH AS TOTAL STUDENTS ENROLLED IN THE SCHOOL. REIMBURSEMENT UNDER PER-PUPIL GRANTS IS THE RESULT OF THE CALCULATION OF FULL-TIME EQUIVALENT STUDENTS ATTENDING THE SCHOOL MULTIPLIED BY A RATE DETERMINDED EACH YEAR BY NEW YORK STATE.

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

► **Complete if the organization answered 'Yes' on Form 990, Part IV, line 23.**

► **Attach to Form 990.**

► **Go to *www.irs.gov/form990* for instructions and the latest information**

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization: SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND ARTS

Employer identification number: [redacted]

Part I Questions Regarding Compensation

		Yes	No
1 a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.		
	☐ First-class or charter travel		
	☐ Travel for companions		
	☐ Tax indemnification and gross-up payments		
	☐ Discretionary spending account		
	☐ Housing allowance or residence for personal use		
	☐ Payments for business use of personal residence		
	☐ Health or social club dues or initiation fees		
	☐ Personal services (such as, maid, chauffeur, chef)		
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If 'No,' complete Part III to explain **1 b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? **2**		
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.		
	☐ Compensation committee		
	☐ Independent compensation consultant		
	☐ Form 990 of other organizations		
	☐ Written employment contract		
	☐ Compensation survey or study		
	☒ Approval by the board or compensation committee		
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
a	Receive a severance payment or change-of-control payment? **4 a**		X
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan? **4 b**		X
c	Participate in, or receive payment from, an equity-based compensation arrangement? **4 c**		X
	If 'Yes' to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.		
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
a	The organization? **5 a**		X
b	Any related organization? **5 b**		X
	If 'Yes' on line 5a or 5b, describe in Part III.		
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
a	The organization? **6 a**		X
b	Any related organization? **6 b**		X
	If 'Yes' on line 6a or 6b, describe in Part III.		
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If 'Yes,' describe in Part III **7**		X
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If 'Yes,' describe in Part III **8**		X
9	If 'Yes' on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? **9**		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

	(A) Name and Title		**(B)** Breakdown of W-2 and/or 1099-MISC compensation			**(C)** Retirement and other deferred compensation	**(D)** Nontaxable benefits	**(E)** Total of columns(B)(i)-(D)	**(F)** Compensation in column (B) reported as deferred on prior Form 990
			(i) Base compensation	**(ii)** Bonus & incentive compensation	**(iii)** Other reportable compensation				
1	EVELYN HEY PRINCIPAL	(i) (ii)	223,996. 0.	0. 0.	0. 0.	0. 0.	6,864. 0.	230,860. 0.	0. 0.
2		(i) (ii)							
3		(i) (ii)							
4		(i) (ii)							
5		(i) (ii)							
6		(i) (ii)							
7		(i) (ii)							
8		(i) (ii)							
9		(i) (ii)							
10		(i) (ii)							
11		(i) (ii)							
12		(i) (ii)							
13		(i) (ii)							
14		(i) (ii)							
15		(i) (ii)							
16		(i) (ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE K
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax-Exempt Bonds

► **Complete if the organization answered 'Yes' on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.**
► **Attach to Form 990.**
► **Go to *www.irs.gov/Form990* for instructions and the latest information**

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization: SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND ARTS

Employer identification number: [redacted]

Part I Bond Issues

	(a) Issuer Name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
							Yes	No	Yes	No	Yes	No
A	BUILD NYC RESOURCE CORP.	45-4040561	12008EBW5	6/01/2013	215,000.	ACQ./CONST. SCHOOL BLDG		X		X		X
B	BUILD NYC RESOURCE CORP.	45-4040561	12008EBX3	6/01/2013	450,000.	ACQ./CONST. SCHOOL BLDG		X		X		X
C	BUILD NYC RESOURCE CORP.	45-4040561	12008EBY1	6/01/2013	2,505,000.	ACQ./CONST. SCHOOL BLDG		X		X		X
D	BUILD NYC RESOURCE CORP.	45-4040561	12008EBZ8	6/01/2013	7,030,000.	ACQ./CONST. SCHOOL BLDG		X		X		X

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired				
2	Amount of bonds legally defeased				
3	Total proceeds of issue	21,586,825.			
4	Gross proceeds in reserve funds	1,486,069.			
5	Capitalized interest from proceeds	371,201.			
6	Proceeds in refunding escrows				
7	Issuance costs from proceeds	969,467.			
8	Credit enhancement from proceeds				
9	Working capital expenditures from proceeds				
10	Capital expenditures from proceeds	19,761,264.			
11	Other spent proceeds				
12	Other unspent proceeds				
13	Year of substantial completion				

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a current refunding issue?		X						
15	Were the bonds issued as part of an advance refunding issue?	X							
16	Has the final allocation of proceeds been made?	X							
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X							

Part III Private Business Use

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X						
2	Are there any lease arrangements that may result in private business use of bond-financed property?		X						

Part III Private Business Use *(Continued)*

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
3a Are there any management or service contracts that may result in private business use of bond-financed property?		X						
b If 'Yes' to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c Are there any research agreements that may result in private business use of bond-financed property?		X						
d If 'Yes' to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?	NONE							
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ►	%		%		%		%	
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ►	%		%		%		%	
6 Total of lines 4 and 5	%		%		%		%	
7 Does the bond issue meet the private security or payment test?								
8a Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?								
b If 'Yes', to line 8a, enter the percentage of bond-financed property sold or disposed of	%		%		%		%	
c If 'Yes' to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?								

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X						
2 If 'No' to line 1, did the following apply?								
a Rebate not due yet?		X						
b Exception to rebate?		X						
c No rebate due?								
If 'Yes' to line 2c, provide in Part VI the date the rebate computation was performed.								
3 Is the bond issue a variable rate issue?								
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?								
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								

Part IV **Arbitrage** *(Continued)*

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
5 a Were gross proceeds invested in a guaranteed investment contract (GIC)?								
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?								
7 Has the organization established written procedures to monitor the requirements of section 148 ?								

Part V **Procedures To Undertake Corrective Action**

Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No

Part VI **Supplemental Information.** Provide additional information for responses to questions on Schedule K. See instructions

ADDITIONAL INFORMATION

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND ARTS (SBCICA) USED THE PROCEEDS OF THE SERIES 2013 BONDS FOR THE FOLLOWING PURPOSES: I) REFINANCING OUTSTANDING COMMERCIAL LOANS IN THE AGGREGATE PRINCIPAL AMOUNT OF $675,356, THE PROCEEDS OF WHICH,TOGETHER WITH OTHER FUNDS OF THE BORROWER, WERE USED TO FINANCE THE COSTS OF ACQUIRING A SITE (THE "SITE") AND RELATED TWO-STORY BUILDING,LOCATED AT 164 BRUCKNER BOULEVARD, BRONX, NEW YORK; II) FINANCING THE DEMOLITION OF THE EXISTING TWO-STORY BUILDING ON THE SITE; III) FINANCING THE COST OF CONSTRUCTNG A NEW APPROXIMATELY 39,614 SQUARE FOOT FIVE-STORY BUILDING ON THE SITE AND EQUIPPING AND/OR FURNISHING THE NEW FACILITY; (IV) FUNDING A DEBT SERVICE RESERVE FUND AND CAPITALIZED INTEREST FOR THE SERIES 2013 BONDS AND (V)PAYING CERTAIN COSTS RELATED TO THE ISSUANCE OF THE SERIES 2013 BONDS (COLLECTIVELY, THE "PROJECT").

SBCICA PRESENTLY LEASES TWO FACILITIES CO-LOCATED WITH TRADITIONAL PUBLIC SCHOOLS IN THE BRONX, NEW YORK, BUT EXPECTS TO DISCONTINUE THE LEASE UPON COMPLETION OF THE NEW FACILITY. SBCICA WILL USE A PORTION OF THE PROCEEDS OF THE SERIES 2013 BONDS TO FINANCE THE ACQUISITION OF THE SITE AND THE CONSTRUCTION OF THE NEW FACILITY. THE NEW FACILITY WILL INCLUDE APPROXIMATELY 39,614 SQUARE FEET IN A FIVE STORY BUILDING, PROVIDING SPACE FOR APPROXIMATELY 553 STUDENTS. SBCICA ACQUIRED THE SITE FOR THE NEW FACILITY IN 2007 WITH PROCEEDS OF TWO LOANS, THAT WERE REFINANCED WITH PROCEEDS FROM THE SERIES 2013 BONDS. THE NEW FACILITY WAS COMPLETED IN 2015 AND WAS IN SERVIVE IN 9/2015. IT PROVIDED 18 CLASSROOMS, CAFETERIA, KITCHEN, ADMINISTRATIVE OFFICES, LOBBY, PROJECT ROOM, ART ROOM, MUSIC ROOM, LANGUAGE LAB, MEDIA CENTER, TEACHER'S LOUNGE AND VARIOUS OTHER STORAGE AND MULTIPURPOSE ROOMS AND OFFICES.

THE TRUSTEE UNDER THE INDENTURE WILL HOLD, CONTROL AND MAINTAIN THE FOLLOWING FUNDS AND ACCOUNTS AS FIDUCIARY: 1)PROJECT FUND 2)BOND FUND 3) RENEWAL FUND 4)EARNINGS FUND 5) REBATE FUND 6) DEBT SERVICE RESERVE FUND AND 7) REPAIR AND REPLACEMENT FUND.

SCHEDULE K
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax-Exempt Bonds

► **Complete if the organization answered 'Yes' on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.**
► **Attach to Form 990.**
► **Go to *www.irs.gov/Form990* for instructions and the latest information**

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization: SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND ARTS

Employer identification number: [redacted]

Part I Bond Issues

	(a) Issuer Name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
							Yes	No	Yes	No	Yes	No
A	BUILD NYC RESOURCE CORP.	45-4040561	12008ECA2	6/01/2013	11,450,000.	ACQ./CONST. SCHOOL BLDG		X		X		X
B												
C												
D												

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired				
2	Amount of bonds legally defeased				
3	Total proceeds of issue				
4	Gross proceeds in reserve funds				
5	Capitalized interest from proceeds				
6	Proceeds in refunding escrows				
7	Issuance costs from proceeds				
8	Credit enhancement from proceeds				
9	Working capital expenditures from proceeds				
10	Capital expenditures from proceeds				
11	Other spent proceeds				
12	Other unspent proceeds				
13	Year of substantial completion				

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a current refunding issue?								
15	Were the bonds issued as part of an advance refunding issue?								
16	Has the final allocation of proceeds been made?								
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?								

Part III Private Business Use

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?								
2	Are there any lease arrangements that may result in private business use of bond-financed property?								

Part III Private Business Use *(Continued)*

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
3a Are there any management or service contracts that may result in private business use of bond-financed property?								
b If 'Yes' to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c Are there any research agreements that may result in private business use of bond-financed property?								
d If 'Yes' to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ►	%		%		%		%	
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ►	%		%		%		%	
6 Total of lines 4 and 5	%		%		%		%	
7 Does the bond issue meet the private security or payment test?								
8a Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?								
b If 'Yes', to line 8a, enter the percentage of bond-financed property sold or disposed of	%		%		%		%	
c If 'Yes' to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?								

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?								
2 If 'No' to line 1, did the following apply?								
a Rebate not due yet?								
b Exception to rebate?								
c No rebate due?								
If 'Yes' to line 2c, provide in Part VI the date the rebate computation was performed.								
3 Is the bond issue a variable rate issue?								
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?								
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								

Part IV Arbitrage *(Continued)*

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
5 a Were gross proceeds invested in a guaranteed investment contract (GIC)?								
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?								
7 Has the organization established written procedures to monitor the requirements of section 148 ?								

Part V Procedures To Undertake Corrective Action

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?								

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. See instructions

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

- ► **Complete if the organizations answered 'Yes' on Form 990, Part IV, lines 29 or 30.**
- ► **Attach to Form 990.**
- ► **Go to *www.irs.gov/Form990* for the latest information.**

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization: SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND ARTS

Employer identification number: [redacted]

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art — Works of art				
2	Art — Historical treasures				
3	Art — Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities — Publicly traded				
10	Securities — Closely held stock				
11	Securities — Partnership, LLC, or trust interests				
12	Securities — Miscellaneous				
13	Qualified conservation contribution — Historic structures				
14	Qualified conservation contribution — Other				
15	Real estate — Residential				
16	Real estate — Commercial				
17	Real estate — Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ► (TEXTBOOKS AND LIBRAR)	X	1	27,061.	FMV
26	Other ► (SOFTWARE)	X	1	6,442.	FMV
27	Other ► ( )				
28	Other ► ( )				

29	Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement	29	

			Yes	No
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	30a		X
b	If 'Yes,' describe the arrangement in Part II.			
31	Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	31		X
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		X
b	If 'Yes,' describe in Part II.			
33	If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

FED 990 PART VII PAGE 7 COMPENSATION

ARTICLE III

OFFICERS

THE BOARD OF TRUSTEES SHALL ELECT BY MAJORITY VOTE, FROM AMONG THE TRUSTEES, THE FOLLOWING OFFICERS:

SECTION 1. CHAIRPERSON OF THE BOARD OF TRUSTEES. THE CHAIRPERSON OF THE BOARD OF TRUSTEES SHALL PRESIDE OVER ALL MEETINGS OF THE BOARD OF TRUSTEES. IN HIS OR HER ABSENCE, THE SECRETARY, OR THE TRUSTEE IN ATTENDANCE POSSESSING THE MOST SENIORITY IN THAT OFFICE, IN THAT ORDER, SHALL PRESIDE. THE CHAIRPERSON OF THE BOARD OF TRUSTEES SHALL APPOINT MEMBERS OF SPECIAL COMMITTEES, IF ANY. HE OR SHE SHALL ALSO PERFORM SUCH OTHER DUTIES AS MAY FROM TIME TO TIME BE ASSIGNED TO HIM OR HER BY THE BOARD OF TRUSTEES.

SECTION 2. SECRETARY. THE SECRETARY SHALL KEEP, OR CAUSE TO BE KEPT, THE MINUTES OF ALL BOARD OF TRUSTEE MEETINGS. HE OR SHE SHALL BE CUSTODIAN OF THE RECORDS. HE OR SHE SHALL SEE THAT ALL NOTICES ARE DULY GIVEN IN ACCORDANCE WITH THE PROVISIONS OF THESE BYLAWS AND AS REQUIRED BY LAW. HE OR SHE SHALL PERFORM ALL DUTIES INCIDENT TO THE OFFICE OF SECRETARY AND SUCH OTHER DUTIES AS MAY FROM TIME TO TIME BE ASSIGNED TO HIM OR HER BY THE BOARD OF TRUSTEES.

SECTION 3. TREASURER. THE TREASURER SHALL HAVE THE CUSTODY OF THE FUNDS AND SECURITIES OF SBCSICA AND SHALL CAUS TO BE KEPT FULL AND ACCURATE ACCOUNTS OF RECEIPTS AND DISBURSEMENTS IN BOOKS BELONGING TO SBCSICA, AND SHALL DEPOSIT OR CAUSE TO BE DEPOSITED ALL MONIES AND OTHER VALUABLE EFFECTS IN THE NAME AND TO THE CREDIT OF SBCSICA IN SUCH DEPOSITORIES AS MAY BE DESIGNATED BY THE BOARD OF TRUSTEES. THE TREASURER SHALL DISBURSE THE FUNDS OF SBCSICA AS MAY BE ORDERED BY THE BOARD OF TRUSTEES TAKING PROPER VOUCHERS FOR THE DISBURSEMENTS, AND SHALL RENDER TO THE CHAIRPERSON, AND THE BOARD OF TRUSTEES, AT MEETINGS AND WHENEVER THEY MAY REQUIRE

IT, AN ACCOUNT OF ALL TRANSACTIONS AS TREASURER AND OF THE FINANCIAL CONDITION OF SBCSICA, PROVIDED THAT ROUTINE TRANSACTIONS MAY BE DELEGATED TO THE STAFF OF SBCSICA. THE TREASURER WILL WORK WITH VICTORY SCHOOLS TO ACCOMPLISH THE AFOREMENTIONED DUTIES IN ACCORDANCE WITH THE CONTRACTUALLY-ESTABLISHED DELEGATION OF CERTAIN SUCH DUTIES TO VICTORY SCHOOLS. THE TREASURER SHALL PERFORM SUCH OTHER DUTIES AS THE BOARD OF TRUSTEES MAY FROM TIME TO TIME PRESCRIBE OR REQUIRE.

FORM 990, PART III, LINE 1 - ORGANIZATION MISSION

IN AN EFFORT TO REPRESENT THE COMMUNITY'S PRESTIGE, THE SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURE AND THE ARTS IS A MODEL OF EXCELLENCE PROVIDING ITS YOUNGSTERS WITH A CONSTRUCTIVIST AND CHILD-CENTERED CURRICULUM. OUR COMMUNITY, OUR PARENTS, AND STAFF ARE EMPOWERED TO PARTICIPATE MEANINGFULLY IN OUR SCHOOL TO STRENGTHEN ITS POTENTIAL FOR SUCCESS. OUR INTELLECTUALLY CHALLENGING AND STANDARDS BASED CURRICULUM IS ENRICHED BY OUR INTERNATIONAL PERSPECTIVE, THE ARTS, AND OUR DUAL LANGUAGE PROGRAM. OUR STUDENTS RECEIVE A WELL-ROUNDED EDUCATION THAT USES THE ARTS TO PROMOTE EXCELLENCE IN ALL AREAS: COGNITIVE, SOCIAL, EMOTIONAL, AND MORAL. OUR SCHOOL MEETS OR EXCEEDS NEW YORK STATE LEARNING STANDARDS, ALIGNS STUDENT LEARNING TO THOSE STANDARDS AND SUPPORTS TEACHERS WITH PROFESSIONAL DEVELOPMENT OPPORTUNITIES.

THE FUNDAMENTAL PHILOSOPHY AND BELIEF AT THE SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS IS THAT ALL CHILDREN CAN LEARN. ALL CHILDREN HAVE THE RIGHT TO ATTEND SCHOOLS IN WHICH THEY CAN PROGRESS AND LEARN. THEY SHALL HAVE A REAL OPPORTUNITY TO LEARN EQUALLY RIGOROUS CONTENT. WE HOLD OUR SCHOOL ACCOUNTABLE TO THE SAME STANDARDS AS THOSE OF THE HIGHEST PERFORMING SCHOOLS IN OUR STATE. THE SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS ENCOURAGES TEACHERS TO ENGAGE IN "PERFORMANCE-BASED" INSTRUCTION, SO THAT OUR STUDENTS LEARN BOTH THE BASICS AND THE HIGHER-LEVEL SKILLS THEY WILL NEED AFTER GRADUATION.

FORM 990, PART III, LINE 1 - ORGANIZATION MISSION

PERFORMANCE-BASED CLASSES ARE MORE DIFFICULT TO DESIGN AND TEACH THAN THE LECTURE APPROACH, BUT THEY HELP CHILDREN LEARN BETTER AND BECOME EXCITED ABOUT LEARNING. CHILDREN LEARN BY DOING. STUDENTS ARE REQUIRED TO PROVE, THROUGH THEIR PROJECTS AND PRESENTATIONS, THAT THEY HAVE MASTERED KNOWLEDGE AND SKILLS IN LANGUAGE ARTS, SOCIAL STUDIES, MATHEMATICS, AND SCIENCE.

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

THE DRAFT 990 IS REVIEWED AND COMMENTED UPON BY BOARD MEMBERS PRIOR TO FILING THE 990.

FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS

DESCRIPTION OF PROCESS TO MONITOR TRANSACTIONS FOR CONFLICTS OF INTEREST.

A. EACH COVERED PERSON SHALL ANNUALLY SIGN A STATEMENT THAT AFFIRMS THAT SUCH PERSON:

1. HAS RECEIVED A COPY OF THE POLICY.
2. HAS READ AND UNDERSTANDS THE POLICY.
3. HAS AGREED TO COMPLY WITH THE POLICY, AND
4. UNDERSTANDS THAT THE CORPORATION IS A CHARITABLE ORGANIZATION AND THAT IN ORDER TO MAINTAIN ITS FEDERAL TAX EXEMPTION AND THE TRUST OF THE PUBLIC IT MUST DILIGENTLY AVOID CONFLICTS OF INTEREST OR THE APPEARANCE OF ANY CONFLICT AND ENGAGE PRIMARILY IN ACTIVITIES THAT ACCOMPLISH ONE OR MORE OF ITS TAX-EXEMPT PURPOSES.

B. THIS POLICY SHALL BE REVIEWED ANNUALLY FOR THE INFORMATION AND GUIDANCE OF COVERED PERSONS, AND ANY NEW COVERED PERSON SHALL BE ADVISED OF THE POLICY UPON BECOMING A COVERED PERSON AND SHALL FILE AN ANNUAL STATEMENT WITH THE CORPORATION.

C. TO FURTHER THE PURPOSE OF THE DISCLOSURE PROVISIONS OF THIS POLICY.

FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS - CEO & TOP MANAGEMENT

THE SALARY BUDGET IS PREPARED AT THE RECOMMENDATION OF THE PRINCIPAL AND BOARD FINANCE COMMITTE. OTHER TEACHER SALARY SCALES, INCLUDING THE DOE ARE TAKEN INTO

Name of the organization SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND ARTS

Employer identification number [redacted]

FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS - CEO & TOP MANAGEMENT (CON

ACCOUNT WHEN DETERMINING SALARIES.

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

ALL FINANCIAL STATEMENTS AND TAX RETURNS ARE OPEN FOR PUBLIC INSPECTION UPON REQUEST. ALL FINANCIAL STATEMENTS AND TAX RETURNS ARE SUBMITTED TO GRANT-MAKING GOVERNMENT AGENCIES. ALSO, THE ORGANIZATION TIMELY FILES ITS NYS CHAR 500 ANNUAL REPORT WITH THE OFFICE OF THE NY STATE ATTORNEY GENERAL. THE NYSOAG POSTS THE ORGANIZATION'S FINANCIAL STATEMENTS, FED 990 TAX RETURN AND THE NYS CHAR 500 ON ITS CHARITITES BUREAU INTERNET WEBSITE.

FORM 990, PART VII - COMPENSATION EXPLANATION

ELVIS TORRES

ORGANIZATION BYLAWS SECTION 7. COMPENSATION. TRUSTEES SHALL NOT RECEIVE ANY SALARY, FEES OR OTHER FINANCIAL COMPENSATION FOR THEIR SERVICE TO SBCSICA, BUT BY RESOLUTION OF THE BOARD OF TRUSTEES, REASONABLE EXPENSES RELATED TO ATTENDANCE OF MEETINGS OF THE BOARD OF TRUSTEES, IF ANY, MAY BE REIMBURSED. NOTHING HEREIN SHALL BE CONSTRUED TO PRECLUDE ANY TRUSTEE FROM SERVING SBCSICA IN ANY OTHER CAPACITY AND RECEIVING COMPENSATION THEREFOR. THE BY-LAWS ARE ATTACHED IN A SUPPLEMENTAL NOTE TO SCHEDULE O.

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

► **Attach to your tax return.**

► **Go to *www.irs.gov/Form4562* for instructions and the latest information.**

OMB No. 1545-0172

2017

Attachment Sequence No. **179**

Name(s) shown on return: SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND ARTS

Identifying number: [redacted]

Business or activity to which this form relates

FORM 990/990-PF

Part I Election To Expense Certain Property Under Section 179

Note: *If you have any listed property, complete Part V before you complete Part I.*

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2016 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12 ►	13	

Note: *Don't use Part II or Part III below for listed property. Instead, use Part V.*

Part II Special Depreciation Allowance and Other Depreciation (**Don't** include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	319,247.

Part III MACRS Depreciation (**Don't** include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2017	17	460,195.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ► ☐		

Section B — Assets Placed in Service During 2017 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C — Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System

20 a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions	22	779,442.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

Note: *For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete* ***only*** *24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.*

Section A – Depreciation and Other Information (Caution: *See the instructions for limits for passenger automobiles.***)**

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** | **24b** If 'Yes,' is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						**25**		
26 Property used more than 50% in a qualified business use:								
27 Property used 50% or less in a qualified business use:								
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						**28**		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							**29**	

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**don't** include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons (see instructions).

	Yes	**No**
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: *If your answer to 37, 38, 39, 40, or 41 is 'Yes,' don't complete Section B for the covered vehicles.*

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2017 tax year (see instructions):					
43 Amortization of costs that began before your 2017 tax year				**43**	23,187.
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	23,187.

ARTICLE III
OFFICERS
THE BOARD OF TRUSTEES SHALL ELECT BY MAJORITY VOTE, FROM AMONG THE TRUSTEES, THE FOLLOWING OFFICERS:
SECTION 1. CHAIRPERSON OF THE BOARD OF TRUSTEES. THE CHAIRPERSON OF THE BOARD OF TRUSTEES SHALL PRESIDE OVER ALL MEETINGS OF THE BOARD OF TRUSTEES. IN HIS OR HER ABSENCE, THE SECRETARY, OR THE TRUSTEE IN ATTENDANCE POSSESSING THE MOST SENIORITY IN THAT OFFICE, IN THAT ORDER, SHALL PRESIDE. THE CHAIRPERSON OF THE BOARD OF TRUSTEES SHALL APPOINT MEMBERS OF SPECIAL COMMITTEES, IF ANY. HE OR SHE SHALL ALSO PERFORM SUCH OTHER DUTIES AS MAY FROM TIME TO TIME BE ASSIGNED TO HIM OR HER BY THE BOARD OF TRUSTEES.
SECTION 2. SECRETARY. THE SECRETARY SHALL KEEP, OR CAUSE TO BE KEPT, THE MINUTES OF ALL BOARD OF TRUSTEE MEETINGS. HE OR SHE SHALL BE CUSTODIAN OF THE RECORDS. HE OR SHE SHALL SEE THAT ALL NOTICES ARE DULY GIVEN IN ACCORDANCE WITH THE PROVISIONS OF THESE BYLAWS AND AS REQUIRED BY LAW. HE OR SHE SHALL PERFORM ALL DUTIES INCIDENT TO THE OFFICE OF SECRETARY AND SUCH OTHER DUTIES AS MAY FROM TIME TO TIME BE ASSIGNED TO HIM OR HER BY THE BOARD OF TRUSTEES.
SECTION 3. TREASURER. THE TREASURER SHALL HAVE THE CUSTODY OF THE FUNDS AND SECURITIES OF SBCSICA AND SHALL CAUS TO BE KEPT FULL AND ACCURATE ACCOUNTS OF RECEIPTS AND DISBURSEMENTS IN BOOKS BELONGING TO SBCSICA, AND SHALL DEPOSIT OR CAUSE TO BE DEPOSITED ALL MONIES AND OTHER VALUABLE EFFECTS IN THE NAME AND TO THE CREDIT OF SBCSICA IN SUCH DEPOSITORIES AS MAY BE DESIGNATED BY THE BOARD OF TRUSTEES. THE TREASURER SHALL DISBURSE THE FUNDS OF SBCSICA AS MAY BE ORDERED BY THE BOARD OF TRUSTEES TAKING PROPER VOUCHERS FOR THE DISBURSEMENTS, AND SHALL RENDER TO THE CHAIRPERSON, AND THE BOARD OF TRUSTEES, AT MEETINGS AND WHENEVER THEY MAY REQUIRE IT, AN ACCOUNT OF ALL TRANSACTIONS AS TREASURER AND OF THE FINANCIAL CONDITION OF SBCSICA, PROVIDED THAT ROUTINE TRANSACTIONS MAY BE DELEGATED TO THE STAFF OF SBCSICA. THE TREASURER WILL WORK WITH VICTORY SCHOOLS TO ACCOMPLISH THE AFOREMENTIONED DUTIES IN ACCORDANCE WITH THE CONTRACTUALLY-ESTABLISHED DELEGATION OF CERTAIN SUCH DUTIES TO VICTORY SCHOOLS. THE TREASURER SHALL PERFORM SUCH OTHER DUTIES AS THE BOARD OF TRUSTEES MAY FROM TIME TO TIME PRESCRIBE OR REQUIRE.

CLIENT [redacted]

NCHENG LLP CERTIFIED PUBLIC ACCOUNTANT'S
40 WALL ST 32ND FL
NEW YORK, NY 10005
212-785-0100

May 5, 2020

SOUTH BRONX CHARTER SCHOOL FOR
INTERNATIONAL CULTURES AND ARTS
164 Bruckner Blvd
BRONX, NY 10454

Dear Client:

Your 2018 Federal Return of Organization Exempt from Income Tax will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879-EO - IRS e-file Signature Authorization. No tax is payable with the filing of this return.

Please be sure to call us if you have any questions.

Sincerely,

MIAOLING LIN

Form **8879-EO**

Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization for an Exempt Organization

For calendar year 2018, or fiscal year beginning 7/01 , 2018, and ending 6/30 , 20 2019

► **Do not send to the IRS. Keep for your records.**

► **Go to *www.irs.gov/Form8879EO* for the latest information.**

OMB No. 1545-1878

2018

Name of exempt organization

SOUTH BRONX CHARTER SCHOOL FOR
INTERNATIONAL CULTURES AND ARTS

[redacted]

Name and title of officer

JOHN R. POTAPCHUK TREASURER

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a, 2a, 3a, 4a,** or **5a,** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b,** or **5b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here ►	[X]	**b Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b** 7,845,240.
2a Form 990-EZ check here ►	[ ]	**b Total revenue,** if any (Form 990-EZ, line 9)	**2b**
3a Form 1120-POL check here ►	[ ]	**b Total tax** (Form 1120-POL, line 22)	**3b**
4a Form 990-PF check here ►	[ ]	**b Tax based on investment income** (Form 990-PF, Part VI, line 5)	**4b**
5a Form 8868 check here ►	[ ]	**b Balance Due** (Form 8868, line 3c)	**5b**

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2018 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

[X] I authorize NCHENG LLP CERTIFIED PUBLIC ACCOUNTANT'S to enter my PIN [redacted] as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the organization's tax year 2018 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2018 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ► _____ Date ► _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN [redacted]

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2018 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature ► MIAOLING LIN Date ► _____

ERO Must Retain This Form – See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Form **8868**
(Rev. January 2019)
Department of the Treasury
Internal Revenue Service

Application for Automatic Extension of Time To File an Exempt Organization Return

► **File a separate application for each return.**
► **Go to *www.irs.gov/Form8868* for the latest information.**

OMB No. 1545-1709

Electronic filing *(e-file)*. You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit *www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits*.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Enter filer's identifying number, see instructions

Type or print

File by the due date for filing your return. See instructions.

Name of exempt organization or other filer, see instructions.
SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND ARTS

Employer identification number (EIN) or
[redacted]

Number, street, and room or suite number. If a P.O. box, see instructions.
164 BRUCKNER BLVD

Social security number (SSN)

City, town or post office, state, and ZIP code. For a foreign address, see instructions.
BRONX, NY 10454

Enter the Return Code for the return that this application is for (file a separate application for each return) 01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ► SOUTH BRONX CHARTER SCHOOL FOR

  Telephone No. ► [redacted] Fax No. ►
- If the organization does not have an office or place of business in the United States, check this box . . . . . ► ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . . . . . ► ☐. If it is for part of the group, check this box . . . ► ☐ and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 6-month extension of time until 5/15, 20 20, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

► ☐ calendar year 20 ____ or

► ☒ tax year beginning 7/01, 20 18, and ending 6/30, 20 19.

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	**3a**	$ 0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit	**3b**	$ 0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	**3c**	$ 0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

► Do not enter social security numbers on this form as it may be made public.
► Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2018

Open to Public Inspection

A For the 2018 calendar year, or tax year beginning 7/01 , 2018, and ending 6/30 , 2019

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C
SOUTH BRONX CHARTER SCHOOL FOR
INTERNATIONAL CULTURES AND ARTS
164 BRUCKNER BLVD
BRONX, NY 10454

D Employer identification number [redacted]

E [redacted]

G Gross receipts $ 7,845,240.

F Name and address of principal officer: DONALD P MATTSON
SAME AS C ABOVE

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. (see instructions)

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) ◄ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ► HTTP://WWW.SBCSICA.ORG

H(c) Group exemption number ►

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ► **L** Year of formation: 2005 **M** State of legal domicile: NY

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: THE SCHOOL PROVIDES SCIENTIFICALLY RESEARCH-PROVEN STANDARDS-BASED EDUCATIONAL PROGRAMS, WITH AN EMPHASIS ON INTERNATIONAL CULTURES, THE ARTS, AND MASTERY OF A SECOND LANGUAGE.

2 Check this box ► ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	5
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	5
5	Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5	49
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, line 38	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	438,347.	462,507.
9	Program service revenue (Part VIII, line 2g)	6,542,179.	7,278,290.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	60,085.	104,443.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	7,040,611.	7,845,240.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	3,245,522.	3,794,853.
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25) ►		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	3,364,646.	3,532,027.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	6,610,168.	7,326,880.
19	Revenue less expenses. Subtract line 18 from line 12	430,443.	518,360.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	27,119,069.	27,286,556.
21	Total liabilities (Part X, line 26)	21,742,101.	21,391,228.
22	Net assets or fund balances. Subtract line 21 from line 20	5,376,968.	5,895,328.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

▶ Signature of officer — Date

▶ JOHN R. POTAPCHUK — TREASURER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
MIAOLING LIN	MIAOLING LIN			[redacted]

Firm's name ► NCHENG LLP CERTIFIED PUBLIC ACCOUNTANT'S
Firm's address ► 40 WALL ST 32ND FL
NEW YORK, NY 10005
Firm's EIN ► [redacted]
Phone no. [redacted]

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III X

1 Briefly describe the organization's mission:

SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 6,345,428. including grants of $) (Revenue $ 7,278,290.)

REGULAR AND SPECIAL EDUCATION PROGRAMS

4b (Code:) (Expenses $ including grants of $) (Revenue $)

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe in Schedule O.)

(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses ► 6,345,428.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If 'Yes,' complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If 'Yes,' complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If 'Yes,' complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If 'Yes,' complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If 'Yes,' complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If 'Yes,' complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If 'Yes,' complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If 'Yes,' complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If 'Yes,' complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is 'Yes', then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If 'Yes,' complete Schedule D, Part VI*	11 a	X	
b	Did the organization report an amount for investments – other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If 'Yes,' complete Schedule D, Part VII*	11 b		X
c	Did the organization report an amount for investments – program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If 'Yes,' complete Schedule D, Part VIII*	11 c		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If 'Yes,' complete Schedule D, Part IX*	11 d	X	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If 'Yes,' complete Schedule D, Part X*	11 e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If 'Yes,' complete Schedule D, Part X*	11 f	X	
12 a	Did the organization obtain separate, independent audited financial statements for the tax year? *If 'Yes,' complete Schedule D, Parts XI and XII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional*	12 b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If 'Yes,' complete Schedule E*	13	X	
14 a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If 'Yes,' complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If 'Yes,' complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If 'Yes,' complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If 'Yes,' complete Schedule G, Part I* (see instructions)	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If 'Yes,' complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If 'Yes,' complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If 'Yes,' complete Schedule H*	20a		X
b	If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If 'Yes,' complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If 'Yes,' complete Schedule I, Parts I and III*	22		X
23	Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If 'Yes,' complete Schedule J*	23	X	
24 a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No, 'go to line 25a*	24a	X	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		X
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		X
d	Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?	24d		X
25 a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If 'Yes,' complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If 'Yes,' complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? *If 'Yes,' complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If 'Yes,' complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, or key employee? *If 'Yes,' complete Schedule L, Part IV*	28a		X
b	A family member of a current or former officer, director, trustee, or key employee? *If 'Yes,' complete Schedule L, Part IV*	28b		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If 'Yes,' complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If 'Yes,' complete Schedule M*	29	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If 'Yes,' complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If 'Yes,' complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If 'Yes,' complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If 'Yes,' complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If 'Yes,' complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	X	
35 a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X	
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If 'Yes,' complete Schedule R, Part V, line 2*	35b		X
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If 'Yes,' complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If 'Yes,' complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1 a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	17		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		X	

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return **2a** 49			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	**2b**	X	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions)			
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	**3a**		X
b	If 'Yes,' has it filed a Form 990-T for this year? *If 'No' to line 3b, provide an explanation in Schedule O*	**3b**		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	**4a**		X
b	If 'Yes,' enter the name of the foreign country: ►			
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	**5a**		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	**5b**		X
c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?	**5c**		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	**6a**		X
b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	**6b**		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	**7a**		X
b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	**7b**		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	**7c**		X
d	If 'Yes,' indicate the number of Forms 8282 filed during the year **7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	**7e**		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**7f**		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	**7g**		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	**7h**		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	**8**		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	**9a**		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	**9b**		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 **10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities **10b**			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders **11a**			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) **11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	**12a**		
b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year **12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state?	**13a**		
	Note. See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans **13b**			
c	Enter the amount of reserves on hand **13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	**14a**		X
b	If 'Yes,' has it filed a Form 720 to report these payments? *If 'No,' provide an explanation in Schedule O*	**14b**		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If 'Yes,' see instructions and file Form 4720, Schedule N.	**15**		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If 'Yes,' complete Form 4720, Schedule O.	**16**		X

Part VI **Governance, Management, and Disclosure** *For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

			Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year . . . . . If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	**1a**	5		
b Enter the number of voting members included in line 1a, above, who are independent	**1b**	5		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	**2**			X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	**3**		X	
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	**4**			X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	**5**			X
6 Did the organization have members or stockholders?	**6**			X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	**7a**			X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	**7b**			X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?	**8a**		X	
b Each committee with authority to act on behalf of the governing body?	**8b**		X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If 'Yes,' provide the names and addresses in Schedule O*	**9**			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

		Yes	No
10a Did the organization have local chapters, branches, or affiliates?	**10a**		X
b If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	**10b**		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	**11a**	X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O			
12a Did the organization have a written conflict of interest policy? *If 'No,' go to line 13*	**12a**	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	**12b**	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? *If 'Yes,' describe in Schedule O how this was done* . . . . SEE SCHEDULE O	**12c**	X	
13 Did the organization have a written whistleblower policy?	**13**	X	
14 Did the organization have a written document retention and destruction policy?	**14**	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a The organization's CEO, Executive Director, or top management official . . SEE SCHEDULE O	**15a**	X	
b Other officers or key employees of the organization	**15b**	X	
If 'Yes' to line 15a or 15b, describe the process in Schedule O (see instructions).			
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	**16a**		X
b If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	**16b**		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► NY

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other *(explain in Schedule O)*

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. SEE SCHEDULE O

20 State the name, address, and telephone number of the person who possesses the organization's books and records ► SOUTH BRONX CHARTER SCHOOL FOR 164 BRUCKNER BLVD BRONX NY 10454 [redacted]

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Comp[redacted]yees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII X

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1 a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of 'key employee.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

X Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
SEE SCHEDULE O		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ELVIRA BARONE FINANCE COMMITT	1 0	X						0.	0.	0.
(2) JOHN R. POTAPCHUK TREASURER	1 0	X		X				0.	0.	0.
(3) DONALD P MATTSON BOARD CHAIR	1 0	X		X				0.	0.	0.
(4) GENNA FUKUDA FINANCE COMMITT	1 0	X						0.	0.	0.
(5) PRISCILLA OCASIO EXECUTIVE COMMI	1 0	X		X				0.	0.	0.
(6) EVELYN HEY PRINCIPAL	40 0				X			228,054.	0.	6,798.
(7) DEBORA VILLA-TRICOMI ASSISTANT PRINCIP	40 0					X		123,995.	0.	5,163.
(8) DELIA GONZALEZ DIRECTOR OF HR	40 0					X		86,659.	0.	794.
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organiza - tions below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1 b Sub-total ►								438,708.	0.	12,755.
c Total from continuation sheets to Part VII, Section A ►								0.	0.	0.
d Total (add lines 1b and 1c) ►								438,708.	0.	12,755.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ► 2

		Yes	No
3 Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? *If 'Yes,' complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If 'Yes,' complete Schedule J for such individual*	4	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If 'Yes,' complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
BOOSTED FINANCE 135 WEST 41 STREET 5TH FL NEW YORK, NY 10036	FINANCIAL SERVICES	132,500.
PIONEER TRANSPORTATION COSTS 751 ZAREGA AVENUE BRONX, NY 10461	TRANSPORTATION	171,000.
PERFORMANCE FOOD SERVICE 1 IKEA DR ELIZABETH, NJ 07201	FOOD SUPPLIES	157,595.
LITTLE BIRD 234 5TH AVENUE SUITE 412 NEW YORK, NY 10001	HR RELATED	381,774.

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ► 4

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	429,259.			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	33,248.			
	g Noncash contributions included in lines 1a-1f: $ 33,966.					
	h **Total.** Add lines 1a-1f		462,507.			
Program Service Revenue		**Business Code**				
	2a STUDENT ENROLLMENT	611710	6,918,717.	6,918,717.		
	b FOOD SUBSIDY PROGRAM	611710	359,573.	359,573.		
	c					
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a-2f		7,278,290.			
	3 Investment income (including dividends, interest and other similar amounts)		104,443.	104,443.		
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
		(i) Real / (ii) Personal				
	6a Gross rents					
	b Less: rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss)					
		(i) Securities / (ii) Other				
	7a Gross amount from sales of assets other than inventory					
	b Less: cost or other basis and sales expenses					
	c Gain or (loss)					
	d Net gain or (loss)					
Other Revenue	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18	a				
	b Less: direct expenses	b				
	c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities. See Part IV, line 19	a				
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities					
	10a Gross sales of inventory, less returns and allowances	a				
	b Less: cost of goods sold	b				
	c Net income or (loss) from sales of inventory					
	Miscellaneous Revenue	**Business Code**				
	11a					
	b					
	c					
	d All other revenue					
	e **Total.** Add lines 11a-11d					
	12 **Total revenue.** See instructions		7,845,240.	7,382,733.	0.	0.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX. ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	203,554.	203,554.	0.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	2,931,691.	2,593,089.	338,602.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	90,113.	80,381.	9,732.	
9 Other employee benefits	569,495.	507,990.	61,505.	
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management				
b Legal	58,433.	52,122.	6,311.	
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	191,700.		191,700.	
12 Advertising and promotion				
13 Office expenses	13,408.		13,408.	
14 Information technology				
15 Royalties				
16 Occupancy	18,208.	16,242.	1,966.	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	1,014,337.	917,975.	96,362.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	810,584.	723,042.	87,542.	
23 Insurance	108,052.	36,806.	71,246.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a UTILITES	238,614.	212,844.	25,770.	
b FOOD SERVICE	194,759.	194,759.		
c STUDENT TRANSPORTATION	168,070.	168,070.		
d BUILDING SECURITY	152,289.	135,841.	16,448.	
e All other expenses	563,573.	502,713.	60,860.	
25 **Total functional expenses.** Add lines 1 through 24e	7,326,880.	6,345,428.	981,452.	0.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ► ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash — non-interest-bearing	1,616,653.	1	25,818.
	2	Savings and temporary cash investments	3,610,937.	2	6,166,800.
	3	Pledges and grants receivable, net	301,610.	3	245,741.
	4	Accounts receivable, net		4	
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net	3,148.	7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	1,256.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 22,613,082.			
	b	Less: accumulated depreciation — 10b: 4,212,727.	19,160,098.	10c	18,400,355.
	11	Investments — publicly traded securities		11	
	12	Investments — other securities. See Part IV, line 11		12	
	13	Investments — program-related. See Part IV, line 11		13	
	14	Intangible assets	577,864.	14	554,672.
	15	Other assets. See Part IV, line 11	1,848,759.	15	1,891,914.
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)	27,119,069.	16	27,286,556.
Liabilities	17	Accounts payable and accrued expenses	181,544.	17	165,896.
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities	20,520,000.	20	20,040,000.
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	1,040,557.	25	1,185,332.
	26	**Total liabilities.** Add lines 17 through 25	21,742,101.	26	21,391,228.
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ► ☒ and complete lines 27 through 29, and lines 33 and 34.**			
	27	Unrestricted net assets	5,376,968.	27	5,895,328.
	28	Temporarily restricted net assets		28	
	29	Permanently restricted net assets		29	
		Organizations that do not follow SFAS 117 (ASC 958), check here ► ☐ and complete lines 30 through 34.			
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
	33	Total net assets or fund balances	5,376,968.	33	5,895,328.
	34	Total liabilities and net assets/fund balances	27,119,069.	34	27,286,556.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	7,845,240.
2	Total expenses (must equal Part IX, column (A), line 25)	2	7,326,880.
3	Revenue less expenses. Subtract line 2 from line 1	3	518,360.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	5,376,968.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	5,895,328.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____			
	If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c		X
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	X	
b	If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b	X	

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► **Attach to Form 990 or Form 990-EZ.**

► **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND ARTS

[redacted]

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☒ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:

10 ☐ An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations . . . . . .

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants.')						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) **12**

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ► ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f)) **14** %

15 Public support percentage from 2017 Schedule A, Part II, line 14 **15** %

16a **33-1/3% support test—2018.** If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ► ☐

b **33-1/3% support test—2017.** If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ► ☐

17a **10%-facts-and-circumstances test—2018.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and **stop here.** Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization ► ☐

b **10%-facts-and-circumstances test—2017.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and **stop here.** Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization ► ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants.')						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ► ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2017 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2018** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2017** Schedule A, Part III, line 17	18	%

19a **33-1/3% support tests—2018.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ► ☐

b **33-1/3% support tests—2017.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ► ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► ☐

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If 'No,' describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If 'Yes,' explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If 'Yes,' answer (b) and (c) below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If 'Yes,' describe in **Part VI** when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If 'Yes,' explain in **Part VI** what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ('foreign supported organization')? *If 'Yes' and if you checked 12a or 12b in Part I, answer (b) and (c) below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If 'Yes,' describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If 'Yes,' explain in **Part VI** what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If 'Yes,' answer (b) and (c) below (if applicable). Also, provide detail in **Part VI,** including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If 'Yes,' provide detail in **Part VI.***	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? *If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If 'Yes,' provide detail in **Part VI**.*	9a		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If 'Yes,' provide detail in **Part VI**.*	9b		
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If 'Yes,' provide detail in **Part VI**.*	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If 'Yes,' answer 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	11a	
b	A family member of a person described in (a) above?	11b	
c	A 35% controlled entity of a person described in (a) or (b) above? *If 'Yes' to a, b, or c, provide detail in* ***Part VI.***	11c	

Section B. Type I Supporting Organizations

		Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? *If 'No,' describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax* year.	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If 'Yes,' explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If 'No,' describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If 'No,' explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If 'Yes,' describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* ***(see instructions).***

- **a** ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*
- **b** ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*
- **c** ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a government entity (see instructions).*

		Yes	No
2	Activities Test. ***Answer (a) and (b) below.***		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If 'Yes,' then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? ***If 'Yes,' explain in Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. ***Answer (a) and (b) below.***			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *Provide details in* ***Part VI.***	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If 'Yes,' describe in* ***Part VI*** *the role played by the organization in this regard.*	3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income

			(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	**Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	8		

Section B – Minimum Asset Amount

			(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
c	Fair market value of other non-exempt-use assets	1c		
d	**Total** (add lines 1a, 1b, and 1c)	1d		
e	**Discount** claimed for blockage or other factors (explain in detail in **Part VI**):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by .035.	6		
7	Recoveries of prior-year distributions	7		
8	**Minimum Asset Amount** (add line 7 to line 6)	8		

Section C – Distributable Amount

				Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2	Enter 85% of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations *(continued)*

Section D – Distributions	**Current Year**
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in **Part VI**). See instructions.	
7 **Total annual distributions.** Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in **Part VI**). See instructions.	
9 Distributable amount for 2018 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E – Distribution Allocations (see instructions)	**(i) Excess Distributions**	**(ii) Underdistributions Pre-2018**	**(iii) Distributable Amount for 2018**
1 Distributable amount for 2018 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2018 (reasonable cause required – explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2018			
a From 2013			
b From 2014			
c From 2015			
d From 2016			
e From 2017			
f **Total** of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2018 distributable amount			
i Carryover from 2013 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2018 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2018 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2018, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2018. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 **Excess distributions carryover to 2019.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2014			
b Excess from 2015			
c Excess from 2016			
d Excess from 2017			
e Excess from 2018			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b;Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule B
(Form 990, 990-EZ, or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

► **Attach to Form 990, Form 990-EZ, or Form 990-PF.**
► **Go to *www.irs.gov/Form990* for the latest information.**

OMB No. 1545-0047

2018

Name of the organization SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND ARTS

[redacted]

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[X] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[ ] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (**1**) $5,000; or (**2**) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering 'N/A' in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year . . . . . ► $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer 'No' on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization: SOUTH BRONX CHARTER SCHOOL FOR

Employer identification number: [redacted]

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	FED FUNDING-TITLE I 400 MARYLAND AVE,SW WASHINGTON, DC 20202	$ 294,169.	Person [X] Payroll [X] Noncash [ ] (Complete Part II for noncash contributions.)
2	FED FUNDING-TITLE IIA 400 MARYLAND AVE,SW WASHINGTON, DC 20202	$ 43,936.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	E-RATE 400 MARYLAND AVE SW WASHINGTON, DC 20202	$ 32,400.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	FED FUNDING-TITLE III 400 MARYLAND AVE, SW WASHINGTON, DC 20202	$ 18,516.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5	NY STATE FUNDING - SPEC. EDU 89 WASHINGTON AVE ALBANY, NY 12234	$ 209,429.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
6	NYS DEPT. OF EDU - LIBRARY 89 WASHINGTON AVE ALBANY, NY 12234	$ 27,723.	Person [ ] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)

Name of organization SOUTH BRONX CHARTER SCHOOL FOR

Employer identification number [redacted]

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	NYS DEPT. OF EDU - SOFTWARE 89 WASHINGTON AVE ALBANY, NY 12234	$ 6,243.	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
8	FED FUNDING-TITLE IV 400 MARYLAND AVE,SW WASHINGTON, DC 20202	$ 21,281.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization: SOUTH BRONX CHARTER SCHOOL FOR

Employer identification number: [redacted]

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
6	NYS DEPT. OF EDU - LIBRARY	$ 27,723.	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
7	NYS DEPT. OF EDU - SOFTWARE	$ 6,243.	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

Name of organization
SOUTH BRONX CHARTER SCHOOL FOR

[redacted] number

Part III ***Exclusively*** **religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this information once. See instructions.) ► $ N/A
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	N/A		

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered 'Yes' on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
► Attach to Form 990.
► Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization

SOUTH BRONX CHARTER SCHOOL FOR
INTERNATIONAL CULTURES AND ARTS

Employer identification number

[redacted]

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (e.g., recreation or education)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of a historically important land area
☐ Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

		Held at the End of the Tax Year
a Total number of conservation easements	2a	
b Total acreage restricted by conservation easements	2b	
c Number of conservation easements on a certified historic structure included in (a)	2c	
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►

4 Number of states where property subject to conservation easement is located ►

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ►$

(ii) Assets included in Form 990, Part X ►$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ►$

b Assets included in Form 990, Part X ►$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange programs
- e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered 'Yes' on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered 'Yes' on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment ► _____ %
- b Permanent endowment ► _____ %
- c Temporarily restricted endowment ► _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) unrelated organizations	3a(i)		
(ii) related organizations	3a(ii)		
b If 'Yes' on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,823,000.		1,823,000.
b Buildings		18,057,399.	2,195,289.	15,862,110.
c Leasehold improvements				
d Equipment		1,839,592.	1,363,654.	475,938.
e Other		893,091.	653,784.	239,307.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* ►				18,400,355.

Part VII Investments – Other Securities. N/A
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. *(Column (b) must equal Form 990, Part X, column (B) line 12.)* ►		

Part VIII Investments – Program Related. N/A
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. *(Column (b) must equal Form 990, Part X, column (B) line 13.)* ►		

Part IX Other Assets.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) RESTRICTED CASH AND ESCROW RESERVE	1,891,914.
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. *(Column (b) must equal Form 990, Part X, column (B) line 15.)* ►	1,891,914.

Part X Other Liabilities.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ACCRUED INTEREST	212,724.
(3) ACCRUED SUMMER VACATION	482,692.
(4) REFUNDABLE ADVACNES	9,915.
(5) ROUNDING	1.
(6) TAXABLE BONDS PAYABLE	480,000.
(7)	
(8)	
(9)	
(10)	
(11)	
Total. *(Column (b) must equal Form 990, Part X, column (B) line 25.)* ►	1,185,332.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII. SEE PART XIII [X]

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	7,845,240.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines **2a** through **2d**		2e	
3	Subtract line **2e** from line **1**		3	7,845,240.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines **4a** and **4b**		4c	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*		5	7,845,240.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	7,326,880.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines **2a** through **2d**		2e	
3	Subtract line **2e** from line **1**		3	7,326,880.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines **4a** and **4b**		4c	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*		5	7,326,880.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X - FIN 48 FOOTNOTE

TAX STATUS

THE SCHOOL IS TAX-EXEMPT UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE (IRC) AND HAS BEEN CLASSIFIED AS A PUBLICLY SUPPORTED ORGANIZATION AS DESCRIBED IN IRC SECTIONS 509(A)(1) AND 170(B)(1)(A)(II).

ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA REQUIRE MANAGEMENT TO EVALUATE TAX POSITIONS TAKEN AND RECOGNIZE A TAX LIABILITY (OR ASSET) IF THE SCHOOL HAS TAKEN AN UNCERTAIN POSITION THAT MORE LIKELY THAN NOT WOULD NOT BE

Part XIII Supplemental Information *(continued)*

PART X - FIN 48 FOOTNOTE (CONTINUED)

SUSTAINED UPON EXAMINATION BY TAXING AUTHORITIES. MANAGEMENT HAS ANALYZED THE TAX POSITIONS TAKEN AND HAS CONCLUDED THAT, AS OF JUNE 30, 2019, THERE ARE NO UNCERTAIN POSITIONS TAKEN OR EXPECTED TO BE TAKEN THAT WOULD REQUIRE RECOGNITION OR DISCLOSURE IN THE ACCOMPANYING FINANCIAL STATEMENTS.

THE SCHOOL IS NO LONGER SUBJECT TO INCOME TAX EXAMINATION BY FEDERAL, STATE OR LOCAL TAX AUTHORITIES FOR YEARS BEFORE JUNE 30, 2016.

SCHEDULE E
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Schools

► **Complete if the organization answered 'Yes' on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.**
► **Attach to Form 990 or Form 990-EZ.**
► **Go to *www.irs.gov/Form990* for the latest information.**

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization: SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND ARTS

Employer identification number: [redacted]

Part I

			YES	NO
1	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	1	X	
2	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	2	X	
3	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If 'Yes,' please describe. If 'No,' please explain. If you need more space, use Part II	3	X	
	SEE PART II			
4	Does the organization maintain the following?			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	4a	X	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	4b		X
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	4c	X	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	4d	X	
	If you answered 'No' to any of the above, please explain. If you need more space, use Part II.			
	4B: NOT APPLICABLE - THE SCHOOL DOES NOT OFFER SCHOLARSHIPS.			
5	Does the organization discriminate by race in any way with respect to:			
a	Students' rights or privileges?	5a		X
b	Admissions policies?	5b		X
c	Employment of faculty or administrative staff?	5c		X
d	Scholarships or other financial assistance?	5d		X
e	Educational policies?	5e		X
f	Use of facilities?	5f		X
g	Athletic programs?	5g		X
h	Other extracurricular activities?	5h		X
	If you answered 'Yes' to any of the above, please explain. If you need more space, use Part II.			
6a	Does the organization receive any financial aid or assistance from a governmental agency?	6a	X	
b	Has the organization's right to such aid ever been revoked or suspended?	6b		X
	If you answered 'Yes' on either line 6a or line 6b, explain on Part II. SEE PART II			
7	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If 'No,' explain on Part II	7	X	

Part II **Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information. See instructions.

SCHEDULE E, LINE 3 - RACIALLY NONDISCRIMINATORY POLICY PUBLICIZED

THE SCHOOL IS OPEN TO ALL CHILDREN ON A SPACE AVAILABLE BASIS WITHIN EACH GRADE RANGING FROM KINDERGARTEN THROUGH SIXTH GRADE.

THE SCHOOL'S ADMISSIONS POLICY AND PROCEDURES STATED THAT ADMISSION IS NOT BASED ON INTELLIGENCE, ACHIEVEMENT OR ATTITUDE, ATHLETIC ABILITY, DISABILITY, ETHNICITY, RACE, CREED, GENDER, NATIONAL ORIGIN, RELIGION OR ANCESTRY.

SCHEDULE E, LINE 6 - EXPLANATION OF AID OR ASSISTANCE FROM GOVERNMENTAL AGENCY

SCHEDULE E- EXPLANATION FOR LINE 6A

THE SCHOOL APPLIES FOR VARIOUS GOVERNMENT GRANTS EACH YEAR WHICH ARE BASED ON SEVERAL FACTORS SUCH AS TOTAL STUDENTS ENROLLED IN THE SCHOOL. REIMBURSEMENT UNDER PER-PUPIL GRANTS IS THE RESULT OF THE CALCULATION OF FULL-TIME EQUIVALENT STUDENTS ATTENDING THE SCHOOL MULTIPLIED BY A RATE DETERMINDED EACH YEAR BY NEW YORK STATE.

SCHEDULE J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

► **Complete if the organization answered 'Yes' on Form 990, Part IV, line 23.**

► **Attach to Form 990.**

► **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization: SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND ARTS

[redacted] number

Part I Questions Regarding Compensation

		Yes	No
1 a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.		
	☐ First-class or charter travel		
	☐ Travel for companions		
	☐ Tax indemnification and gross-up payments		
	☐ Discretionary spending account		
	☐ Housing allowance or residence for personal use		
	☐ Payments for business use of personal residence		
	☐ Health or social club dues or initiation fees		
	☐ Personal services (such as maid, chauffeur, chef)		
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If 'No,' complete Part III to explain . . . . . **1 b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? **2**		
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.		
	☐ Compensation committee		
	☐ Independent compensation consultant		
	☐ Form 990 of other organizations		
	☐ Written employment contract		
	☐ Compensation survey or study		
	☒ Approval by the board or compensation committee		
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
a	Receive a severance payment or change-of-control payment? . . . . . **4 a**		X
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan? . . . . . **4 b**		X
c	Participate in, or receive payment from, an equity-based compensation arrangement? . . . . . **4 c**		X
	If 'Yes' to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.		
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
a	The organization? . . . . . **5 a**		X
b	Any related organization? . . . . . **5 b**		X
	If 'Yes' on line 5a or 5b, describe in Part III.		
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
a	The organization? . . . . . **6 a**		X
b	Any related organization? . . . . . **6 b**		X
	If 'Yes' on line 6a or 6b, describe in Part III.		
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If 'Yes,' describe in Part III **7**		X
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If 'Yes,' describe in Part III **8**		X
9	If 'Yes' on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? **9**		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

	(A) Name and Title		**(B)** Breakdown of W-2 and/or 1099-MISC compensation			**(C)** Retirement and other deferred compensation	**(D)** Nontaxable benefits	**(E)** Total of columns(B)(i)-(D)	**(F)** Compensation in column (B) reported as deferred on prior Form 990
			(i) Base compensation	**(ii)** Bonus & incentive compensation	**(iii)** Other reportable compensation				
1	EVELYN HEY PRINCIPAL	(i) (ii)	228,054. 0.	0. 0.	0. 0.	0. 0.	6,798. 0.	234,852. 0.	0. 0.
2		(i) (ii)							
3		(i) (ii)							
4		(i) (ii)							
5		(i) (ii)							
6		(i) (ii)							
7		(i) (ii)							
8		(i) (ii)							
9		(i) (ii)							
10		(i) (ii)							
11		(i) (ii)							
12		(i) (ii)							
13		(i) (ii)							
14		(i) (ii)							
15		(i) (ii)							
16		(i) (ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE K (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax-Exempt Bonds

► Complete if the organization answered 'Yes' on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.
► Attach to Form 990.
► Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization: SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND ARTS

Employer identification number: [redacted]

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
							Yes	No	Yes	No	Yes	No
A	BUILD NYC RESOURCE CORP.	45-4040561	12008EBW5	6/01/2013	215,000.	ACQ./CONST. SCHOOL BLDG		X		X		X
B	BUILD NYC RESOURCE CORP.	45-4040561	12008EBX3	6/01/2013	450,000.	ACQ./CONST. SCHOOL BLDG		X		X		X
C	BUILD NYC RESOURCE CORP.	45-4040561	12008EBY1	6/01/2013	2,505,000.	ACQ./CONST. SCHOOL BLDG		X		X		X
D	BUILD NYC RESOURCE CORP.	45-4040561	12008EBZ8	6/01/2013	7,030,000.	ACQ./CONST. SCHOOL BLDG		X		X		X

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired				
2	Amount of bonds legally defeased				
3	Total proceeds of issue	21,586,825.			
4	Gross proceeds in reserve funds	1,486,069.			
5	Capitalized interest from proceeds	371,201.			
6	Proceeds in refunding escrows				
7	Issuance costs from proceeds	969,467.			
8	Credit enhancement from proceeds				
9	Working capital expenditures from proceeds				
10	Capital expenditures from proceeds	19,761,264.			
11	Other spent proceeds				
12	Other unspent proceeds				
13	Year of substantial completion				

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?		X						
15	Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?	X							
16	Has the final allocation of proceeds been made?	X							
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X							

Part III Private Business Use

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X						
2 Are there any lease arrangements that may result in private business use of bond-financed property?		X						
3a Are there any management or service contracts that may result in private business use of bond-financed property?		X						
b If 'Yes' to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c Are there any research agreements that may result in private business use of bond-financed property?		X						
d If 'Yes' to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?	NONE							
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ►	%		%		%		%	
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ►	%		%		%		%	
6 Total of lines 4 and 5	%		%		%		%	
7 Does the bond issue meet the private security or payment test?								
8a Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?								
b If 'Yes', to line 8a, enter the percentage of bond-financed property sold or disposed of	%		%		%		%	
c If 'Yes' to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?								

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X						
2 If 'No' to line 1, did the following apply?								
a Rebate not due yet?		X						
b Exception to rebate?		X						
c No rebate due?								
If 'Yes' to line 2c, provide in Part VI the date the rebate computation was performed.								
3 Is the bond issue a variable rate issue?								

Part IV Arbitrage *(Continued)*

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?								
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?								
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?								
7 Has the organization established written procedures to monitor the requirements of section 148 ?								

Part V Procedures To Undertake Corrective Action

Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. See instructions

ADDITIONAL INFORMATION

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND ARTS (SBCICA) USED THE PROCEEDS OF THE SERIES 2013 BONDS FOR THE FOLLOWING PURPOSES: I) REFINANCING OUTSTANDING COMMERCIAL LOANS IN THE AGGREGATE PRINCIPAL AMOUNT OF $675,356, THE PROCEEDS OF WHICH,TOGETHER WITH OTHER FUNDS OF THE BORROWER, WERE USED TO FINANCE THE COSTS OF ACQUIRING A SITE (THE "SITE") AND RELATED TWO-STORY BUILDING,LOCATED AT 164 BRUCKNER BOULEVARD, BRONX, NEW YORK; II) FINANCING THE DEMOLITION OF THE EXISTING TWO-STORY BUILDING ON THE SITE; III) FINANCING THE COST OF CONSTRUCTNG A NEW APPROXIMATELY 39,614 SQUARE FOOT FIVE-STORY BUILDING ON THE SITE AND EQUIPPING AND/OR FURNISHING THE NEW FACILITY; (IV) FUNDING A DEBT SERVICE RESERVE FUND AND CAPITALIZED INTEREST FOR THE SERIES 2013 BONDS AND (V)PAYING CERTAIN COSTS RELATED TO THE ISSUANCE OF THE SERIES 2013 BONDS (COLLECTIVELY, THE "PROJECT").

THE NEW FACILITY WAS COMPLETED IN 2015 AND WAS IN SERVIVE IN SEPTEMBER 2015. IT PROVIDED 18 CLASSROOMS, CAFETERIA, KITCHEN, ADMINISTRATIVE OFFICES, LOBBY, PROJECT ROOM, ART ROOM, MUSIC ROOM, LANGUAGE LAB, MEDIA CENTER, TEACHER'S LOUNGE AND VARIOUS OTHER STORAGE AND MULTIPURPOSE ROOMS AND OFFICES.

THE TRUSTEE UNDER THE INDENTURE WILL HOLD, CONTROL AND MAINTAIN THE FOLLOWING FUNDS AND ACCOUNTS AS FIDUCIARY: 1)PROJECT FUND 2)BOND FUND 3) RENEWAL FUND 4)EARNINGS FUND 5) REBATE FUND 6) DEBT SERVICE RESERVE FUND AND 7) REPAIR AND REPLACEMENT FUND.

SCHEDULE K
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax-Exempt Bonds

► **Complete if the organization answered 'Yes' on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.**
► **Attach to Form 990.**
► **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization: SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND ARTS

Employer identification number: [redacted]

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
							Yes	No	Yes	No	Yes	No
A	BUILD NYC RESOURCE CORP.	45-4040561	12008ECA2	6/01/2013	11,450,000.	ACQ./CONST. SCHOOL BLDG		X		X		X
B												
C												
D												

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired				
2	Amount of bonds legally defeased				
3	Total proceeds of issue				
4	Gross proceeds in reserve funds				
5	Capitalized interest from proceeds				
6	Proceeds in refunding escrows				
7	Issuance costs from proceeds				
8	Credit enhancement from proceeds				
9	Working capital expenditures from proceeds				
10	Capital expenditures from proceeds				
11	Other spent proceeds				
12	Other unspent proceeds				
13	Year of substantial completion				

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?								
15	Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?								
16	Has the final allocation of proceeds been made?								
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?								

Part III Private Business Use

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?								
2 Are there any lease arrangements that may result in private business use of bond-financed property?								
3a Are there any management or service contracts that may result in private business use of bond-financed property?								
b If 'Yes' to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c Are there any research agreements that may result in private business use of bond-financed property?								
d If 'Yes' to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ►	%		%		%		%	
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ►	%		%		%		%	
6 Total of lines 4 and 5	%		%		%		%	
7 Does the bond issue meet the private security or payment test?								
8a Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?								
b If 'Yes', to line 8a, enter the percentage of bond-financed property sold or disposed of	%		%		%		%	
c If 'Yes' to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?								

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?								
2 If 'No' to line 1, did the following apply?								
a Rebate not due yet?								
b Exception to rebate?								
c No rebate due?								
If 'Yes' to line 2c, provide in Part VI the date the rebate computation was performed.								
3 Is the bond issue a variable rate issue?								

Part IV Arbitrage *(Continued)*

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
4 a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?								
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								
5 a Were gross proceeds invested in a guaranteed investment contract (GIC)?								
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?								
7 Has the organization established written procedures to monitor the requirements of section 148 ?								

Part V Procedures To Undertake Corrective Action

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?								

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. See instructions

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

► **Complete if the organizations answered 'Yes' on Form 990, Part IV, lines 29 or 30.**
► **Attach to Form 990.**
► **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization: SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND ARTS

Employer identification number: [redacted]

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art — Works of art				
2	Art — Historical treasures				
3	Art — Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities — Publicly traded				
10	Securities — Closely held stock				
11	Securities — Partnership, LLC, or trust interests				
12	Securities — Miscellaneous				
13	Qualified conservation contribution — Historic structures				
14	Qualified conservation contribution — Other				
15	Real estate — Residential				
16	Real estate — Commercial				
17	Real estate — Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ► (TEXTBOOK & LIBRARY)	X	1	27,723.	FMV
26	Other ► (SOFTWARE)	X	1	6,243.	FMV
27	Other ► ( )				
28	Other ► ( )				

29	Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement	29	

			Yes	No
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	30a		X
b	If 'Yes,' describe the arrangement in Part II.			
31	Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	31		X
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		X
b	If 'Yes,' describe in Part II.			
33	If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, her the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

FED 990 PART VII PAGE 7 COMPENSATION

ARTICLE III

OFFICERS

THE BOARD OF TRUSTEES SHALL ELECT BY MAJORITY VOTE, FROM AMONG THE TRUSTEES, THE FOLLOWING OFFICERS:

SECTION 1. CHAIRPERSON OF THE BOARD OF TRUSTEES. THE CHAIRPERSON OF THE BOARD OF TRUSTEES SHALL PRESIDE OVER ALL MEETINGS OF THE BOARD OF TRUSTEES. IN HIS OR HER ABSENCE, THE SECRETARY, OR THE TRUSTEE IN ATTENDANCE POSSESSING THE MOST SENIORITY IN THAT OFFICE, IN THAT ORDER, SHALL PRESIDE. THE CHAIRPERSON OF THE BOARD OF TRUSTEES SHALL APPOINT MEMBERS OF SPECIAL COMMITTEES, IF ANY. HE OR SHE SHALL ALSO PERFORM SUCH OTHER DUTIES AS MAY FROM TIME TO TIME BE ASSIGNED TO HIM OR HER BY THE BOARD OF TRUSTEES.

SECTION 2. SECRETARY. THE SECRETARY SHALL KEEP, OR CAUSE TO BE KEPT, THE MINUTES OF ALL BOARD OF TRUSTEE MEETINGS. HE OR SHE SHALL BE CUSTODIAN OF THE RECORDS. HE OR SHE SHALL SEE THAT ALL NOTICES ARE DULY GIVEN IN ACCORDANCE WITH THE PROVISIONS OF THESE BYLAWS AND AS REQUIRED BY LAW. HE OR SHE SHALL PERFORM ALL DUTIES INCIDENT TO THE OFFICE OF SECRETARY AND SUCH OTHER DUTIES AS MAY FROM TIME TO TIME BE ASSIGNED TO HIM OR HER BY THE BOARD OF TRUSTEES.

SECTION 3. TREASURER. THE TREASURER SHALL HAVE THE CUSTODY OF THE FUNDS AND SECURITIES OF SBCSICA AND SHALL CAUSE TO BE KEPT FULL AND ACCURATE ACCOUNTS OF RECEIPTS AND DISBURSEMENTS IN BOOKS BELONGING TO SBCSICA, AND SHALL DEPOSIT OR CAUSE TO BE DEPOSITED ALL MONIES AND OTHER VALUABLE EFFECTS IN THE NAME AND TO THE CREDIT OF SBCSICA IN SUCH DEPOSITORIES AS MAY BE DESIGNATED BY THE BOARD OF TRUSTEES. THE TREASURER SHALL DISBURSE THE FUNDS OF SBCSICA AS MAY BE ORDERED BY THE BOARD OF TRUSTEES TAKING PROPER VOUCHERS FOR THE DISBURSEMENTS, AND SHALL RENDER TO THE CHAIRPERSON, AND THE BOARD OF TRUSTEES, AT MEETINGS AND WHENEVER THEY MAY REQUIRE

IT, AN ACCOUNT OF ALL TRANSACTIONS AS TREASURER AND OF THE FINANCIAL CONDITION OF SBCSICA, PROVIDED THAT ROUTINE TRANSACTIONS MAY BE DELEGATED TO THE STAFF OF SBCSICA. THE TREASURER WILL WORK WITH BOOSTED FINANCE (A DIVISION OF VICTORY EDUCATION PARTNERS) TO ACCOMPLISH THE AFOREMENTIONED DUTIES IN ACCORDANCE WITH THE CONTRACTUALLY-ESTABLISHED DELEGATION OF CERTAIN SUCH DUTIES TO BOOSTED FINANCE. THE TREASURER SHALL PERFORM SUCH OTHER DUTIES AS THE BOARD OF TRUSTEES MAY FROM TIME TO TIME PRESCRIBE OR REQUIRE.

FORM 990, PART III, LINE 1 - ORGANIZATION MISSION

IN AN EFFORT TO REPRESENT THE COMMUNITY'S PRESTIGE, THE SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURE AND THE ARTS IS A MODEL OF EXCELLENCE PROVIDING ITS YOUNGSTERS WITH A CONSTRUCTIVIST AND CHILD-CENTERED CURRICULUM. OUR COMMUNITY, OUR PARENTS, AND STAFF ARE EMPOWERED TO PARTICIPATE MEANINGFULLY IN OUR SCHOOL TO STRENGTHEN ITS POTENTIAL FOR SUCCESS. OUR INTELLECTUALLY CHALLENGING AND STANDARDS BASED CURRICULUM IS ENRICHED BY OUR INTERNATIONAL PERSPECTIVE, THE ARTS, AND OUR DUAL LANGUAGE PROGRAM. OUR STUDENTS RECEIVE A WELL-ROUNDED EDUCATION THAT USES THE ARTS TO PROMOTE EXCELLENCE IN ALL AREAS: COGNITIVE, SOCIAL, EMOTIONAL, AND MORAL. OUR SCHOOL MEETS OR EXCEEDS NEW YORK STATE LEARNING STANDARDS, ALIGNS STUDENT LEARNING TO THOSE STANDARDS AND SUPPORTS TEACHERS WITH PROFESSIONAL DEVELOPMENT OPPORTUNITIES.

THE FUNDAMENTAL PHILOSOPHY AND BELIEF AT THE SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS IS THAT ALL CHILDREN CAN LEARN. ALL CHILDREN HAVE THE RIGHT TO ATTEND SCHOOLS IN WHICH THEY CAN PROGRESS AND LEARN. THEY SHALL HAVE A REAL OPPORTUNITY TO LEARN EQUALLY RIGOROUS CONTENT. WE HOLD OUR SCHOOL ACCOUNTABLE TO THE SAME STANDARDS AS THOSE OF THE HIGHEST PERFORMING SCHOOLS IN OUR STATE. THE SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS ENCOURAGES TEACHERS TO ENGAGE IN "PERFORMANCE-BASED" INSTRUCTION, SO THAT OUR STUDENTS

Name of the organization SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND ARTS

Employer identification number [redacted]

FORM 990, PART III, LINE 1 - ORGANIZATION MISSION

LEARN BOTH THE BASICS AND THE HIGHER-LEVEL SKILLS THEY WILL NEED AFTER GRADUATION. PERFORMANCE-BASED CLASSES ARE MORE DIFFICULT TO DESIGN AND TEACH THAN THE LECTURE APPROACH, BUT THEY HELP CHILDREN LEARN BETTER AND BECOME EXCITED ABOUT LEARNING. CHILDREN LEARN BY DOING. STUDENTS ARE REQUIRED TO PROVE, THROUGH THEIR PROJECTS AND PRESENTATIONS, THAT THEY HAVE MASTERED KNOWLEDGE AND SKILLS IN LANGUAGE ARTS, SOCIAL STUDIES, MATHEMATICS, AND SCIENCE.

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

THE DRAFT 990 IS REVIEWED AND COMMENTED UPON BY BOARD MEMBERS PRIOR TO FILING THE 990.

FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS

DESCRIPTION OF PROCESS TO MONITOR TRANSACTIONS FOR CONFLICTS OF INTEREST.

A. EACH COVERED PERSON SHALL ANNUALLY SIGN A STATEMENT THAT AFFIRMS THAT SUCH PERSON:

1. HAS RECEIVED A COPY OF THE POLICY.
2. HAS READ AND UNDERSTANDS THE POLICY.
3. HAS AGREED TO COMPLY WITH THE POLICY, AND
4. UNDERSTANDS THAT THE CORPORATION IS A CHARITABLE ORGANIZATION AND THAT IN ORDER TO MAINTAIN ITS FEDERAL TAX EXEMPTION AND THE TRUST OF THE PUBLIC IT MUST DILIGENTLY AVOID CONFLICTS OF INTEREST OR THE APPEARANCE OF ANY CONFLICT AND ENGAGE PRIMARILY IN ACTIVITIES THAT ACCOMPLISH ONE OR MORE OF ITS TAX-EXEMPT PURPOSES.

B. THIS POLICY SHALL BE REVIEWED ANNUALLY FOR THE INFORMATION AND GUIDANCE OF COVERED PERSONS, AND ANY NEW COVERED PERSON SHALL BE ADVISED OF THE POLICY UPON BECOMING A COVERED PERSON AND SHALL FILE AN ANNUAL STATEMENT WITH THE CORPORATION.

C. TO FURTHER THE PURPOSE OF THE DISCLOSURE PROVISIONS OF THIS POLICY.

Name of the organization SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND ARTS

Employer identification number [redacted]

FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS - CEO & TOP MANAGEMENT

THE SALARY BUDGET IS PREPARED AT THE RECOMMENDATION OF THE PRINCIPAL AND BOARD FINANCE COMMITTE. OTHER TEACHER SALARY SCALES, INCLUDING THE DOE ARE TAKEN INTO ACCOUNT WHEN DETERMINING SALARIES.

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

ALL FINANCIAL STATEMENTS AND TAX RETURNS ARE OPEN FOR PUBLIC INSPECTION UPON REQUEST. ALL FINANCIAL STATEMENTS AND TAX RETURNS ARE SUBMITTED TO GRANT-MAKING GOVERNMENT AGENCIES. ALSO, THE ORGANIZATION TIMELY FILES ITS NYS CHAR 500 ANNUAL REPORT WITH THE OFFICE OF THE NY STATE ATTORNEY GENERAL. THE NYSOAG POSTS THE ORGANIZATION'S FINANCIAL STATEMENTS, FED 990 TAX RETURN AND THE NYS CHAR 500 ON ITS CHARITITES BUREAU INTERNET WEBSITE.

FORM 990, PART VII - COMPENSATION EXPLANATION

ELVIRA BARONE

ORGANIZATION BYLAWS SECTION 7. COMPENSATION. TRUSTEES SHALL NOT RECEIVE ANY SALARY, FEES OR OTHER FINANCIAL COMPENSATION FOR THEIR SERVICE TO SBCSICA, BUT BY RESOLUTION OF THE BOARD OF TRUSTEES, REASONABLE EXPENSES RELATED TO ATTENDANCE OF MEETINGS OF THE BOARD OF TRUSTEES, IF ANY, MAY BE REIMBURSED. NOTHING HEREIN SHALL BE CONSTRUED TO PRECLUDE ANY TRUSTEE FROM SERVING SBCSICA IN ANY OTHER CAPACITY AND RECEIVING COMPENSATION THEREFOR. THE BY-LAWS ARE ATTACHED IN A SUPPLEMENTAL NOTE TO SCHEDULE O.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

► **Complete if the organization answered 'Yes' on Form 990, Part IV, line 33, 34, 35b, 36, or 37.**
► **Attach to Form 990.**
► **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization

SOUTH BRONX CHARTER SCHOOL FOR
INTERNATIONAL CULTURES AND ARTS

Employer identification number

[redacted]

Part I Identification of Disregarded Entities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered 'Yes' on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Sec 512(b)(13) controlled entity? Yes	(g) Sec 512(b)(13) controlled entity? No
(1) FRIENDS OF SBCSICA, INC. 164 BRUCKNER BLVD BRONX, NY 10454 [redacted]	SUPPORT ANOTHER NON-PROFIT ORGANIZATION				N/A	X	
(2)							
(3)							
(4)							

Part III **Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) Disproportionate allocations? No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) General or managing partner? No	(k) Percentage ownership
(1)												
(2)												
(3)												

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Sec 512(b)(13) controlled entity? Yes	(i) Sec 512(b)(13) controlled entity? No
(1)									
(2)									
(3)									

Part V **Transactions With Related Organizations.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 34, 35b, or 36.

		Yes	No
	Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.		
1	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a	Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity **1 a**		X
b	Gift, grant, or capital contribution to related organization(s) **1 b**		X
c	Gift, grant, or capital contribution from related organization(s) **1 c**		X
d	Loans or loan guarantees to or for related organization(s) **1 d**		X
e	Loans or loan guarantees by related organization(s) **1 e**		X
f	Dividends from related organization(s) **1 f**		X
g	Sale of assets to related organization(s) **1 g**		X
h	Purchase of assets from related organization(s) **1 h**		X
i	Exchange of assets with related organization(s) **1 i**		X
j	Lease of facilities, equipment, or other assets to related organization(s) **1 j**		X
k	Lease of facilities, equipment, or other assets from related organization(s) **1 k**		X
l	Performance of services or membership or fundraising solicitations for related organization(s) **1 l**		X
m	Performance of services or membership or fundraising solicitations by related organization(s) **1 m**		X
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) **1 n**		X
o	Sharing of paid employees with related organization(s) **1 o**		X
p	Reimbursement paid to related organization(s) for expenses **1 p**		X
q	Reimbursement paid by related organization(s) for expenses **1 q**		X
r	Other transfer of cash or property to related organization(s) **1 r**		X
s	Other transfer of cash or property from related organization(s) **1 s**		X

2 If the answer to any of the above is 'Yes,' see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													

Part VII **Supplemental Information.**

Provide additional information for responses to questions on Schedule R. See instructions.

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

► Attach to your tax return.

► Go to *www.irs.gov/Form4562* for instructions and the latest information.

OMB No. 1545-0172

2018

Attachment Sequence No. **179**

Name(s) shown on return: SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND ARTS

[redacted]

Business or activity to which this form relates

FORM 990/990-PF

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2017 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instrs	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12 ►	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	327,183.

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2018	17	460,223.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ► ☐		

Section B — Assets Placed in Service During 2018 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property						
c	7-year property						
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs		S/L	
h	Residential rental property			27.5 yrs	MM	S/L	
				27.5 yrs	MM	S/L	
i	Nonresidential real property			39 yrs	MM	S/L	
					MM	S/L	

Section C — Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs		S/L	
c	30-year			30 yrs	MM	S/L	
d	40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions	22	787,406.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.**)**

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** | **24b** If 'Yes,' is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions						**25**		
26 Property used more than 50% in a qualified business use:								
27 Property used 50% or less in a qualified business use:								
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						**28**		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							**29**	

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**don't** include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	**No**
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions		
Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' don't complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2018 tax year (see instructions):					
43 Amortization of costs that began before your 2018 tax year				**43**	23,178.
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	23,178.

ARTICLE III
OFFICERS
THE BOARD OF TRUSTEES SHALL ELECT BY MAJORITY VOTE, FROM AMONG THE TRUSTEES, THE FOLLOWING OFFICERS:
SECTION 1. CHAIRPERSON OF THE BOARD OF TRUSTEES. THE CHAIRPERSON OF THE BOARD OF TRUSTEES SHALL PRESIDE OVER ALL MEETINGS OF THE BOARD OF TRUSTEES. IN HIS OR HER ABSENCE, THE SECRETARY, OR THE TRUSTEE IN ATTENDANCE POSSESSING THE MOST SENIORITY IN THAT OFFICE, IN THAT ORDER, SHALL PRESIDE. THE CHAIRPERSON OF THE BOARD OF TRUSTEES SHALL APPOINT MEMBERS OF SPECIAL COMMITTEES, IF ANY. HE OR SHE SHALL ALSO PERFORM SUCH OTHER DUTIES AS MAY FROM TIME TO TIME BE ASSIGNED TO HIM OR HER BY THE BOARD OF TRUSTEES.
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CHAR500

NYS Annual Filing for Charitable Organizations
www.CharitiesNYS.com

Send with fee and attachments to:
NYS Office of the Attorney General
Charities Bureau Registration Section
28 Liberty Street
New York, NY 10005

2018

Open to Public Inspection

1. General Information

For Fiscal Year Beginning (mm/dd/yyyy) 07/01 /**2018** and Ending (mm/dd/yyyy) 06/30/2019

Check if Applicable:
- ☐ Address Change
- ☐ Name Change
- ☐ Initial Filing
- ☐ Final Filing
- ☐ Amended Filing
- ☐ Reg ID Pending

Name of Organization: SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND ARTS

Employer Identification Number (EIN): [redacted]

Mailing Address: 164 BRUCKNER BLVD

NY Registration Number: 40-61-18

City / State / Zip: BRONX, NY 10454

Telephone: [redacted]

Website: HTTP://WWW.SBCSICA.ORG

Email:

Check your organization's registration category: ☐ 7A only ☐ EPTL only ☐ DUAL (7A & EPTL) ☒ EXEMPT* Confirm your Registration Category in the Charities Registry at ***www.CharitiesNYS.com***

2. Certification

See instructions for certification requirements. Improper certification is a violation of law that may be subject to penalties. The certification requires two signatures.

We certify under penalties of perjury that we reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this report.

	Signature	Printed Name	Title	Date
President or Authorized Officer:		PRISCILLA OCASIO	BOARD CHAIRPERSON	
Chief Financial Officer or Treasurer:		PAUL J.AUGELLO,JR	CONSULTING CFO	

3. Annual Reporting Exemption

Check the exemption(s) that apply to your filing. If your organization is claiming an exemption under one category (7A or EPTL only filers) or both categories (DUAL filers) that apply to your registration, complete only parts 1, 2, and 3, and submit the certified Char500. No fee, schedules, or additional attachments are required. If you cannot claim an exemption or are a DUAL filer that claims only one exemption, you must file applicable schedules and attachments and pay applicable fees.

☐ **3a. 7A filing exemption**: Total contributions from NY State including residents, foundations, government agencies, etc. did not exceed $25,000 **and** the organization did not engage a professional fund raiser (PFR) or fund raising counsel (FRC) to solicit contributions during the fiscal year.

☐ **3b. EPTL filing exemption**: Gross receipts did not exceed $25,000 and the market value of assets did not exceed $25,000 at any time during the fiscal year.

4. Schedules and Attachments

See the following page for a checklist of schedules and attachments to complete your filing.

☐ Yes ☐ No 4a. Did your organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State? If yes, complete Schedule 4a.

☐ Yes ☐ No 4b. Did the organization receive government grants? If yes, complete Schedule 4b.

5. Fee

See the checklist on the next page to calculate your fee(s). Indicate fee(s) you are submitting here:

7A filing fee:	EPTL filing fee:	Total fee:	
$ 0.	$ 0.	$ 0.	Make a single check or money order payable to: ***'Department of Law'***

*The "Exempt" category refers to an organization's NYS registration status. It does not refer to its IRS tax designation.

Form **8868**
(Rev. January 2019)
Department of the Treasury
Internal Revenue Service

Application for Automatic Extension of Time To File an Exempt Organization Return

► **File a separate application for each return.**
► **Go to *www.irs.gov/Form8868* for the latest information.**

OMB No. 1545-1709

Electronic filing *(e-file)*. You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit *www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits*.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Enter filer's identifying number, see instructions

Type or print

File by the due date for filing your return. See instructions.

Name of exempt organization or other filer, see instructions.
SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND ARTS

Employer identification number (EIN) or
[redacted]
N)

Number, street, and room or suite number. If a P.O. box, see instructions.
164 BRUCKNER BLVD

City, town or post office, state, and ZIP code. For a foreign address, see instructions.
BRONX, NY 10454

Enter the Return Code for the return that this application is for (file a separate application for each return) 01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ► SOUTH BRONX CHARTER SCHOOL FOR

  Telephone No. ► [redacted] Fax No. ►
- If the organization does not have an office or place of business in the United States, check this box . . . . . ► ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . . . . . ► ☐. If it is for part of the group, check this box . . . ► ☐ and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 6-month extension of time until 5/15, 20 20, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

► ☐ calendar year 20 ____ or

► ☒ tax year beginning 7/01, 20 18, and ending 6/30, 20 19.

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	**3a**	$ 0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit	**3b**	$ 0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	**3c**	$ 0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions. Form **8868** (Rev. 1-2019)

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

► Do not enter social security numbers on this form as it may be made public.
► Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2018

Open to Public Inspection

A For the 2018 calendar year, or tax year beginning 7/01 , 2018, and ending 6/30 , 2019

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C
SOUTH BRONX CHARTER SCHOOL FOR
INTERNATIONAL CULTURES AND ARTS
164 BRUCKNER BLVD
BRONX, NY 10454

D Employer identification number [redacted]

E Telephone number [redacted]

G Gross receipts $ 7,845,240.

F Name and address of principal officer: DONALD P MATTSON
SAME AS C ABOVE

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. (see instructions)

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) ◄ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ► HTTP://WWW.SBCSICA.ORG

H(c) Group exemption number ►

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ► **L** Year of formation: 2005 **M** State of legal domicile: NY

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: THE SCHOOL PROVIDES SCIENTIFICALLY RESEARCH-PROVEN STANDARDS-BASED EDUCATIONAL PROGRAMS, WITH AN EMPHASIS ON INTERNATIONAL CULTURES, THE ARTS, AND MASTERY OF A SECOND LANGUAGE.

2 Check this box ► ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	5
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	5
5	Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5	49
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, line 38	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	438,347.	462,507.
9	Program service revenue (Part VIII, line 2g)	6,542,179.	7,278,290.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	60,085.	104,443.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	7,040,611.	7,845,240.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	3,245,522.	3,794,853.
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25) ►		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	3,364,646.	3,532,027.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	6,610,168.	7,326,880.
19	Revenue less expenses. Subtract line 18 from line 12	430,443.	518,360.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	27,119,069.	27,286,556.
21	Total liabilities (Part X, line 26)	21,742,101.	21,391,228.
22	Net assets or fund balances. Subtract line 21 from line 20	5,376,968.	5,895,328.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

▶ Signature of officer — Date

▶ JOHN R. POTAPCHUK — TREASURER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
MIAOLING LIN	MIAOLING LIN			[redacted]

Firm's name ► NCHENG LLP CERTIFIED PUBLIC ACCOUNTANT'S
Firm's address ► 40 WALL ST 32ND FL
NEW YORK, NY 10005
Firm's EIN [redacted]
Phone no. [redacted]

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III X

1 Briefly describe the organization's mission:

SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 6,345,428. including grants of $) (Revenue $ 7,278,290.)

REGULAR AND SPECIAL EDUCATION PROGRAMS

4b (Code:) (Expenses $ including grants of $) (Revenue $)

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe in Schedule O.)

(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses ► 6,345,428.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If 'Yes,' complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If 'Yes,' complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If 'Yes,' complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If 'Yes,' complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If 'Yes,' complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If 'Yes,' complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If 'Yes,' complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If 'Yes,' complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If 'Yes,' complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is 'Yes', then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If 'Yes,' complete Schedule D, Part VI*	11 a	X	
b	Did the organization report an amount for investments – other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If 'Yes,' complete Schedule D, Part VII*	11 b		X
c	Did the organization report an amount for investments – program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If 'Yes,' complete Schedule D, Part VIII*	11 c		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If 'Yes,' complete Schedule D, Part IX*	11 d	X	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If 'Yes,' complete Schedule D, Part X*	11 e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If 'Yes,' complete Schedule D, Part X*	11 f	X	
12 a	Did the organization obtain separate, independent audited financial statements for the tax year? *If 'Yes,' complete Schedule D, Parts XI and XII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional*	12 b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If 'Yes,' complete Schedule E*	13	X	
14 a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If 'Yes,' complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If 'Yes,' complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If 'Yes,' complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If 'Yes,' complete Schedule G, Part I* (see instructions)	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If 'Yes,' complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If 'Yes,' complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If 'Yes,' complete Schedule H*	20a		X
b	If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If 'Yes,' complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If 'Yes,' complete Schedule I, Parts I and III*	22		X
23	Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If 'Yes,' complete Schedule J*	23	X	
24 a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No, 'go to line 25a*	24a	X	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		X
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		X
d	Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?	24d		X
25 a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If 'Yes,' complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If 'Yes,' complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? *If 'Yes,' complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If 'Yes,' complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, or key employee? *If 'Yes,' complete Schedule L, Part IV*	28a		X
b	A family member of a current or former officer, director, trustee, or key employee? *If 'Yes,' complete Schedule L, Part IV*	28b		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If 'Yes,' complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If 'Yes,' complete Schedule M*	29	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If 'Yes,' complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If 'Yes,' complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If 'Yes,' complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If 'Yes,' complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If 'Yes,' complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	X	
35 a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X	
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If 'Yes,' complete Schedule R, Part V, line 2*	35b		X
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If 'Yes,' complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If 'Yes,' complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1 a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	17		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		X	

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return **2a** 49			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	**2b**	X	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions)			
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	**3a**		X
b	If 'Yes,' has it filed a Form 990-T for this year? *If 'No' to line 3b, provide an explanation in Schedule O*	**3b**		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	**4a**		X
b	If 'Yes,' enter the name of the foreign country: ►			
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	**5a**		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	**5b**		X
c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?	**5c**		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	**6a**		X
b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	**6b**		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	**7a**		X
b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	**7b**		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	**7c**		X
d	If 'Yes,' indicate the number of Forms 8282 filed during the year **7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	**7e**		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**7f**		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	**7g**		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	**7h**		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	**8**		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	**9a**		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	**9b**		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 **10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities **10b**			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders **11a**			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) **11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	**12a**		
b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year **12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state?	**13a**		
	Note. See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans **13b**			
c	Enter the amount of reserves on hand **13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	**14a**		X
b	If 'Yes,' has it filed a Form 720 to report these payments? *If 'No,' provide an explanation in Schedule O*	**14b**		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If 'Yes,' see instructions and file Form 4720, Schedule N.	**15**		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If 'Yes,' complete Form 4720, Schedule O.	**16**		X

Part VI **Governance, Management, and Disclosure** *For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

			Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year . . . . . If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	**1a**	5		
b Enter the number of voting members included in line 1a, above, who are independent	**1b**	5		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	**2**			X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	**3**		X	
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	**4**			X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	**5**			X
6 Did the organization have members or stockholders?	**6**			X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	**7a**			X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	**7b**			X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?	**8a**		X	
b Each committee with authority to act on behalf of the governing body?	**8b**		X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If 'Yes,' provide the names and addresses in Schedule O*	**9**			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

		Yes	No
10a Did the organization have local chapters, branches, or affiliates?	**10a**		X
b If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	**10b**		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	**11a**	X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O			
12a Did the organization have a written conflict of interest policy? *If 'No,' go to line 13*	**12a**	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	**12b**	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? *If 'Yes,' describe in Schedule O how this was done* . . . . SEE SCHEDULE O	**12c**	X	
13 Did the organization have a written whistleblower policy?	**13**	X	
14 Did the organization have a written document retention and destruction policy?	**14**	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a The organization's CEO, Executive Director, or top management official . . SEE SCHEDULE O	**15a**	X	
b Other officers or key employees of the organization	**15b**	X	
If 'Yes' to line 15a or 15b, describe the process in Schedule O (see instructions).			
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	**16a**		X
b If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	**16b**		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► NY

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other *(explain in Schedule O)*

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. SEE SCHEDULE O

20 State the name, address, and telephone number of the person who possesses the organization's books and records ►

SOUTH BRONX CHARTER SCHOOL FOR 164 BRUCKNER BLVD BRONX NY 10454 [redacted]

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Comp[redacted]ees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII X

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1 a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of 'key employee.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

X Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
SEE SCHEDULE O		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ELVIRA BARONE	1									
FINANCE COMMITT	0	X						0.	0.	0.
(2) JOHN R. POTAPCHUK	1									
TREASURER	0	X		X				0.	0.	0.
(3) DONALD P MATTSON	1									
BOARD CHAIR	0	X		X				0.	0.	0.
(4) GENNA FUKUDA	1									
FINANCE COMMITT	0	X						0.	0.	0.
(5) PRISCILLA OCASIO	1									
EXECUTIVE COMMI	0	X		X				0.	0.	0.
(6) EVELYN HEY	40									
PRINCIPAL	0				X			228,054.	0.	6,798.
(7) DEBORA VILLA-TRICOMI	40									
ASSISTANT PRINCIP	0					X		123,995.	0.	5,163.
(8) DELIA GONZALEZ	40									
DIRECTOR OF HR	0					X		86,659.	0.	794.
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organiza - tions below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1 b Sub-total							►	438,708.	0.	12,755.
c Total from continuation sheets to Part VII, Section A							►	0.	0.	0.
d Total (add lines 1b and 1c)							►	438,708.	0.	12,755.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ► 2

		Yes	No
3 Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? *If 'Yes,' complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If 'Yes,' complete Schedule J for such individual*	4	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If 'Yes,' complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
BOOSTED FINANCE 135 WEST 41 STREET 5TH FL NEW YORK, NY 10036	FINANCIAL SERVICES	132,500.
PIONEER TRANSPORTATION COSTS 751 ZAREGA AVENUE BRONX, NY 10461	TRANSPORTATION	171,000.
PERFORMANCE FOOD SERVICE 1 IKEA DR ELIZABETH, NJ 07201	FOOD SUPPLIES	157,595.
LITTLE BIRD 234 5TH AVENUE SUITE 412 NEW YORK, NY 10001	HR RELATED	381,774.

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ► 4

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	429,259.			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	33,248.			
	g Noncash contributions included in lines 1a-1f: $ 33,966.					
	h **Total.** Add lines 1a-1f		462,507.			
Program Service Revenue		**Business Code**				
	2a STUDENT ENROLLMENT	611710	6,918,717.	6,918,717.		
	b FOOD SUBSIDY PROGRAM	611710	359,573.	359,573.		
	c					
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a-2f		7,278,290.			
Other Revenue	3 Investment income (including dividends, interest and other similar amounts)		104,443.	104,443.		
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
		(i) Real / (ii) Personal				
	6a Gross rents					
	b Less: rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss)					
		(i) Securities / (ii) Other				
	7a Gross amount from sales of assets other than inventory					
	b Less: cost or other basis and sales expenses					
	c Gain or (loss)					
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18	a				
	b Less: direct expenses	b				
	c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities. See Part IV, line 19	a				
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities					
	10a Gross sales of inventory, less returns and allowances	a				
	b Less: cost of goods sold	b				
	c Net income or (loss) from sales of inventory					
	Miscellaneous Revenue	**Business Code**				
	11a					
	b					
	c					
	d All other revenue					
	e **Total.** Add lines 11a-11d					
	12 **Total revenue.** See instructions		7,845,240.	7,382,733.	0.	0.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX. ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	203,554.	203,554.	0.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	2,931,691.	2,593,089.	338,602.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	90,113.	80,381.	9,732.	
9 Other employee benefits	569,495.	507,990.	61,505.	
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management				
b Legal	58,433.	52,122.	6,311.	
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	191,700.		191,700.	
12 Advertising and promotion				
13 Office expenses	13,408.		13,408.	
14 Information technology				
15 Royalties				
16 Occupancy	18,208.	16,242.	1,966.	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	1,014,337.	917,975.	96,362.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	810,584.	723,042.	87,542.	
23 Insurance	108,052.	36,806.	71,246.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a UTILITES	238,614.	212,844.	25,770.	
b FOOD SERVICE	194,759.	194,759.		
c STUDENT TRANSPORTATION	168,070.	168,070.		
d BUILDING SECURITY	152,289.	135,841.	16,448.	
e All other expenses	563,573.	502,713.	60,860.	
25 **Total functional expenses.** Add lines 1 through 24e	7,326,880.	6,345,428.	981,452.	0.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ► ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash — non-interest-bearing	1,616,653.	1	25,818.
	2	Savings and temporary cash investments	3,610,937.	2	6,166,800.
	3	Pledges and grants receivable, net	301,610.	3	245,741.
	4	Accounts receivable, net		4	
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net	3,148.	7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	1,256.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 22,613,082.			
	b	Less: accumulated depreciation — 10b: 4,212,727.	19,160,098.	10c	18,400,355.
	11	Investments — publicly traded securities		11	
	12	Investments — other securities. See Part IV, line 11		12	
	13	Investments — program-related. See Part IV, line 11		13	
	14	Intangible assets	577,864.	14	554,672.
	15	Other assets. See Part IV, line 11	1,848,759.	15	1,891,914.
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)	27,119,069.	16	27,286,556.
Liabilities	17	Accounts payable and accrued expenses	181,544.	17	165,896.
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities	20,520,000.	20	20,040,000.
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	1,040,557.	25	1,185,332.
	26	**Total liabilities.** Add lines 17 through 25	21,742,101.	26	21,391,228.
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ► ☒ and complete lines 27 through 29, and lines 33 and 34.**			
	27	Unrestricted net assets	5,376,968.	27	5,895,328.
	28	Temporarily restricted net assets		28	
	29	Permanently restricted net assets		29	
		Organizations that do not follow SFAS 117 (ASC 958), check here ► ☐ and complete lines 30 through 34.			
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
	33	Total net assets or fund balances	5,376,968.	33	5,895,328.
	34	Total liabilities and net assets/fund balances	27,119,069.	34	27,286,556.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	7,845,240.
2	Total expenses (must equal Part IX, column (A), line 25)	2	7,326,880.
3	Revenue less expenses. Subtract line 2 from line 1	3	518,360.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	5,376,968.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	5,895,328.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____			
	If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c		X
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	X	
b	If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b	X	

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► **Attach to Form 990 or Form 990-EZ.**

► **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND ARTS

Employer identification number [redacted]

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☒ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:

10 ☐ An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations . . . . . .

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants.')						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ► ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f)) . . . . . 14 %

15 Public support percentage from 2017 Schedule A, Part II, line 14 . . . . . 15 %

16a **33-1/3% support test—2018.** If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ► ☐

b **33-1/3% support test—2017.** If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ► ☐

17a **10%-facts-and-circumstances test—2018.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and **stop here.** Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization . . . . . ► ☐

b **10%-facts-and-circumstances test—2017.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and **stop here.** Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization . . . . . ► ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . ► ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants.')						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ► ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2017 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2018** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2017** Schedule A, Part III, line 17	18	%

19a **33-1/3% support tests—2018.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ► ☐

b **33-1/3% support tests—2017.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ► ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► ☐

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If 'No,' describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If 'Yes,' explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If 'Yes,' answer (b) and (c) below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If 'Yes,' describe in **Part VI** when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If 'Yes,' explain in **Part VI** what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ('foreign supported organization')? *If 'Yes' and if you checked 12a or 12b in Part I, answer (b) and (c) below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If 'Yes,' describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If 'Yes,' explain in **Part VI** what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If 'Yes,' answer (b) and (c) below (if applicable). Also, provide detail in **Part VI,** including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If 'Yes,' provide detail in **Part VI.***	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? *If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If 'Yes,' provide detail in **Part VI**.*	9a		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If 'Yes,' provide detail in **Part VI**.*	9b		
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If 'Yes,' provide detail in **Part VI**.*	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If 'Yes,' answer 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	11a	
b	A family member of a person described in (a) above?	11b	
c	A 35% controlled entity of a person described in (a) or (b) above? *If 'Yes' to a, b, or c, provide detail in* ***Part VI.***	11c	

Section B. Type I Supporting Organizations

		Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? *If 'No,' describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax* year.	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If 'Yes,' explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If 'No,' describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If 'No,' explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If 'Yes,' describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* ***(see instructions).***

a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*

c ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a government entity (see instructions).*

		Yes	No
2	Activities Test. ***Answer (a) and (b) below.***		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If 'Yes,' then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? ***If 'Yes,' explain in Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. ***Answer (a) and (b) below.***			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *Provide details in* ***Part VI.***	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If 'Yes,' describe in* ***Part VI*** *the role played by the organization in this regard.*	3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income

			(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	**Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	8		

Section B – Minimum Asset Amount

			(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
c	Fair market value of other non-exempt-use assets	1c		
d	**Total** (add lines 1a, 1b, and 1c)	1d		
e	**Discount** claimed for blockage or other factors (explain in detail in **Part VI**):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by .035.	6		
7	Recoveries of prior-year distributions	7		
8	**Minimum Asset Amount** (add line 7 to line 6)	8		

Section C – Distributable Amount

			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations *(contin*

Section D – Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in **Part VI**). See instructions.	
7 **Total annual distributions.** Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in **Part VI**). See instructions.	
9 Distributable amount for 2018 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2018	(iii) Distributable Amount for 2018
1 Distributable amount for 2018 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2018 (reasonable cause required – explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2018			
a From 2013			
b From 2014			
c From 2015			
d From 2016			
e From 2017			
f **Total** of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2018 distributable amount			
i Carryover from 2013 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2018 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2018 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2018, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2018. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 **Excess distributions carryover to 2019.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2014			
b Excess from 2015			
c Excess from 2016			
d Excess from 2017			
e Excess from 2018			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line [redacted] line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule B
(Form 990, 990-EZ, or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

► **Attach to Form 990, Form 990-EZ, or Form 990-PF.**
► **Go to *www.irs.gov/Form990* for the latest information.**

OMB No. 1545-0047

2018

Name of the organization SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND ARTS

Employer identification number [redacted]

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[X] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[ ] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (**1**) $5,000; or (**2**) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering 'N/A' in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year . . . . . ► $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer 'No' on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization SOUTH BRONX CHARTER SCHOOL FOR

Employer identification number [redacted]

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	FED FUNDING-TITLE I 400 MARYLAND AVE,SW WASHINGTON, DC 20202	$ 294,169.	Person [X] Payroll [X] Noncash [ ] (Complete Part II for noncash contributions.)
2	FED FUNDING-TITLE IIA 400 MARYLAND AVE,SW WASHINGTON, DC 20202	$ 43,936.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	E-RATE 400 MARYLAND AVE SW WASHINGTON, DC 20202	$ 32,400.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	FED FUNDING-TITLE III 400 MARYLAND AVE, SW WASHINGTON, DC 20202	$ 18,516.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5	NY STATE FUNDING - SPEC. EDU 89 WASHINGTON AVE ALBANY, NY 12234	$ 209,429.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
6	NYS DEPT. OF EDU - LIBRARY 89 WASHINGTON AVE ALBANY, NY 12234	$ 27,723.	Person [ ] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)

Name of organization SOUTH BRONX CHARTER SCHOOL FOR

number [redacted]

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	NYS DEPT. OF EDU - SOFTWARE 89 WASHINGTON AVE ALBANY, NY 12234	$ 6,243.	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
8	FED FUNDING-TITLE IV 400 MARYLAND AVE,SW WASHINGTON, DC 20202	$ 21,281.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization: SOUTH BRONX CHARTER SCHOOL FOR

Employer identification number: [redacted]

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
6	NYS DEPT. OF EDU - LIBRARY	$ 27,723.	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
7	NYS DEPT. OF EDU - SOFTWARE	$ 6,243.	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

Name of organization
SOUTH BRONX CHARTER SCHOOL FOR

Employer identification number
[redacted]

Part III ***Exclusively*** **religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this information once. See instructions.) ► $ N/A
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	N/A		

(e) Transfer of gift: Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift: Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift: Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift: Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered 'Yes' on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
► Attach to Form 990.
► Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization

SOUTH BRONX CHARTER SCHOOL FOR
INTERNATIONAL CULTURES AND ARTS

Employer identification number

[redacted]

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (e.g., recreation or education)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of a historically important land area
☐ Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

		Held at the End of the Tax Year
a Total number of conservation easements	2a	
b Total acreage restricted by conservation easements	2b	
c Number of conservation easements on a certified historic structure included in (a)	2c	
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►

4 Number of states where property subject to conservation easement is located ►

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ►$

(ii) Assets included in Form 990, Part X ►$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ►$

b Assets included in Form 990, Part X ►$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Si *ntinued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange programs
- e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered 'Yes' on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1 a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1 c	
d Additions during the year	1 d	
e Distributions during the year	1 e	
f Ending balance	1 f	

2 a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered 'Yes' on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1 a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment ► ____ %
- b Permanent endowment ► ____ %
- c Temporarily restricted endowment ► ____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) unrelated organizations	3a(i)		
(ii) related organizations	3a(ii)		
b If 'Yes' on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land		1,823,000.		1,823,000.
b Buildings		18,057,399.	2,195,289.	15,862,110.
c Leasehold improvements				
d Equipment		1,839,592.	1,363,654.	475,938.
e Other		893,091.	653,784.	239,307.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* ►				18,400,355.

Part VII Investments – Other Securities. N/A
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. *(Column (b) must equal Form 990, Part X, column (B) line 12.)* ►		

Part VIII Investments – Program Related. N/A
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. *(Column (b) must equal Form 990, Part X, column (B) line 13.)* ►		

Part IX Other Assets.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) RESTRICTED CASH AND ESCROW RESERVE	1,891,914.
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. *(Column (b) must equal Form 990, Part X, column (B) line 15.)* ►	1,891,914.

Part X Other Liabilities.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ACCRUED INTEREST	212,724.
(3) ACCRUED SUMMER VACATION	482,692.
(4) REFUNDABLE ADVACNES	9,915.
(5) ROUNDING	1.
(6) TAXABLE BONDS PAYABLE	480,000.
(7)	
(8)	
(9)	
(10)	
(11)	
Total. *(Column (b) must equal Form 990, Part X, column (B) line 25.)* ►	1,185,332.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII. SEE PART XIII [X]

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	7,845,240.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines **2a** through **2d**		2e	
3	Subtract line **2e** from line **1**		3	7,845,240.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines **4a** and **4b**		4c	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*		5	7,845,240.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	7,326,880.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines **2a** through **2d**		2e	
3	Subtract line **2e** from line **1**		3	7,326,880.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines **4a** and **4b**		4c	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*		5	7,326,880.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X - FIN 48 FOOTNOTE

TAX STATUS

THE SCHOOL IS TAX-EXEMPT UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE (IRC) AND HAS BEEN CLASSIFIED AS A PUBLICLY SUPPORTED ORGANIZATION AS DESCRIBED IN IRC SECTIONS 509(A)(1) AND 170(B)(1)(A)(II).

ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA REQUIRE MANAGEMENT TO EVALUATE TAX POSITIONS TAKEN AND RECOGNIZE A TAX LIABILITY (OR ASSET) IF THE SCHOOL HAS TAKEN AN UNCERTAIN POSITION THAT MORE LIKELY THAN NOT WOULD NOT BE

Part XIII Supplemental Information *(continued)*

PART X - FIN 48 FOOTNOTE (CONTINUED)

SUSTAINED UPON EXAMINATION BY TAXING AUTHORITIES. MANAGEMENT HAS ANALYZED THE TAX POSITIONS TAKEN AND HAS CONCLUDED THAT, AS OF JUNE 30, 2019, THERE ARE NO UNCERTAIN POSITIONS TAKEN OR EXPECTED TO BE TAKEN THAT WOULD REQUIRE RECOGNITION OR DISCLOSURE IN THE ACCOMPANYING FINANCIAL STATEMENTS.

THE SCHOOL IS NO LONGER SUBJECT TO INCOME TAX EXAMINATION BY FEDERAL, STATE OR LOCAL TAX AUTHORITIES FOR YEARS BEFORE JUNE 30, 2016.

SCHEDULE E
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Schools

► **Complete if the organization answered 'Yes' on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.**
► **Attach to Form 990 or Form 990-EZ.**
► **Go to *www.irs.gov/Form990* for the latest information.**

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization: SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND ARTS

Employer identification number: [redacted]

Part I

			YES	NO
1	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	1	X	
2	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	2	X	
3	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If 'Yes,' please describe. If 'No,' please explain. If you need more space, use Part II	3	X	
	SEE PART II			
4	Does the organization maintain the following?			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	4a	X	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	4b		X
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	4c	X	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	4d	X	
	If you answered 'No' to any of the above, please explain. If you need more space, use Part II.			
	4B: NOT APPLICABLE - THE SCHOOL DOES NOT OFFER SCHOLARSHIPS.			
5	Does the organization discriminate by race in any way with respect to:			
a	Students' rights or privileges?	5a		X
b	Admissions policies?	5b		X
c	Employment of faculty or administrative staff?	5c		X
d	Scholarships or other financial assistance?	5d		X
e	Educational policies?	5e		X
f	Use of facilities?	5f		X
g	Athletic programs?	5g		X
h	Other extracurricular activities?	5h		X
	If you answered 'Yes' to any of the above, please explain. If you need more space, use Part II.			
6a	Does the organization receive any financial aid or assistance from a governmental agency?	6a	X	
b	Has the organization's right to such aid ever been revoked or suspended?	6b		X
	If you answered 'Yes' on either line 6a or line 6b, explain on Part II. SEE PART II			
7	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If 'No,' explain on Part II	7	X	

Part II **Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information. See instructions.

SCHEDULE E, LINE 3 - RACIALLY NONDISCRIMINATORY POLICY PUBLICIZED

THE SCHOOL IS OPEN TO ALL CHILDREN ON A SPACE AVAILABLE BASIS WITHIN EACH GRADE RANGING FROM KINDERGARTEN THROUGH SIXTH GRADE.

THE SCHOOL'S ADMISSIONS POLICY AND PROCEDURES STATED THAT ADMISSION IS NOT BASED ON INTELLIGENCE, ACHIEVEMENT OR ATTITUDE, ATHLETIC ABILITY, DISABILITY, ETHNICITY, RACE, CREED, GENDER, NATIONAL ORIGIN, RELIGION OR ANCESTRY.

SCHEDULE E, LINE 6 - EXPLANATION OF AID OR ASSISTANCE FROM GOVERNMENTAL AGENCY

SCHEDULE E- EXPLANATION FOR LINE 6A

THE SCHOOL APPLIES FOR VARIOUS GOVERNMENT GRANTS EACH YEAR WHICH ARE BASED ON SEVERAL FACTORS SUCH AS TOTAL STUDENTS ENROLLED IN THE SCHOOL. REIMBURSEMENT UNDER PER-PUPIL GRANTS IS THE RESULT OF THE CALCULATION OF FULL-TIME EQUIVALENT STUDENTS ATTENDING THE SCHOOL MULTIPLIED BY A RATE DETERMINDED EACH YEAR BY NEW YORK STATE.

SCHEDULE J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

► **Complete if the organization answered 'Yes' on Form 990, Part IV, line 23.**

► **Attach to Form 990.**

► **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization: SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND ARTS

[redacted] mber

Part I Questions Regarding Compensation

		Yes	No
1 a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.		
	☐ First-class or charter travel		
	☐ Travel for companions		
	☐ Tax indemnification and gross-up payments		
	☐ Discretionary spending account		
	☐ Housing allowance or residence for personal use		
	☐ Payments for business use of personal residence		
	☐ Health or social club dues or initiation fees		
	☐ Personal services (such as maid, chauffeur, chef)		
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If 'No,' complete Part III to explain . . . . . **1 b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? **2**		
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.		
	☐ Compensation committee		
	☐ Independent compensation consultant		
	☐ Form 990 of other organizations		
	☐ Written employment contract		
	☐ Compensation survey or study		
	☒ Approval by the board or compensation committee		
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
a	Receive a severance payment or change-of-control payment? . . . . . **4 a**		X
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan? . . . . . **4 b**		X
c	Participate in, or receive payment from, an equity-based compensation arrangement? . . . . . **4 c**		X
	If 'Yes' to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.		
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
a	The organization? . . . . . **5 a**		X
b	Any related organization? . . . . . **5 b**		X
	If 'Yes' on line 5a or 5b, describe in Part III.		
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
a	The organization? . . . . . **6 a**		X
b	Any related organization? . . . . . **6 b**		X
	If 'Yes' on line 6a or 6b, describe in Part III.		
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If 'Yes,' describe in Part III **7**		X
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If 'Yes,' describe in Part III **8**		X
9	If 'Yes' on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? **9**		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

	(A) Name and Title		**(B)** Breakdown of W-2 and/or 1099-MISC compensation			**(C)** Retirement and other deferred compensation	**(D)** Nontaxable benefits	**(E)** Total of columns(B)(i)-(D)	**(F)** Compensation in column (B) reported as deferred on prior Form 990
			(i) Base compensation	**(ii)** Bonus & incentive compensation	**(iii)** Other reportable compensation				
1	EVELYN HEY PRINCIPAL	(i) (ii)	228,054. 0.	0. 0.	0. 0.	0. 0.	6,798. 0.	234,852. 0.	0. 0.
2		(i) (ii)							
3		(i) (ii)							
4		(i) (ii)							
5		(i) (ii)							
6		(i) (ii)							
7		(i) (ii)							
8		(i) (ii)							
9		(i) (ii)							
10		(i) (ii)							
11		(i) (ii)							
12		(i) (ii)							
13		(i) (ii)							
14		(i) (ii)							
15		(i) (ii)							
16		(i) (ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE K
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax-Exempt Bonds

► **Complete if the organization answered 'Yes' on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.**
► **Attach to Form 990.**
► **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization: SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND ARTS

[redacted] **umber**

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
							Yes	No	Yes	No	Yes	No
A	BUILD NYC RESOURCE CORP.	45-4040561	12008EBW5	6/01/2013	215,000.	ACQ./CONST. SCHOOL BLDG		X		X		X
B	BUILD NYC RESOURCE CORP.	45-4040561	12008EBX3	6/01/2013	450,000.	ACQ./CONST. SCHOOL BLDG		X		X		X
C	BUILD NYC RESOURCE CORP.	45-4040561	12008EBY1	6/01/2013	2,505,000.	ACQ./CONST. SCHOOL BLDG		X		X		X
D	BUILD NYC RESOURCE CORP.	45-4040561	12008EBZ8	6/01/2013	7,030,000.	ACQ./CONST. SCHOOL BLDG		X		X		X

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired				
2	Amount of bonds legally defeased				
3	Total proceeds of issue	21,586,825.			
4	Gross proceeds in reserve funds	1,486,069.			
5	Capitalized interest from proceeds	371,201.			
6	Proceeds in refunding escrows				
7	Issuance costs from proceeds	969,467.			
8	Credit enhancement from proceeds				
9	Working capital expenditures from proceeds				
10	Capital expenditures from proceeds	19,761,264.			
11	Other spent proceeds				
12	Other unspent proceeds				
13	Year of substantial completion				

		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?		X						
15	Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?	X							
16	Has the final allocation of proceeds been made?	X							
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X							

Part III Private Business Use

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X						
2 Are there any lease arrangements that may result in private business use of bond-financed property?		X						
3a Are there any management or service contracts that may result in private business use of bond-financed property?		X						
b If 'Yes' to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c Are there any research agreements that may result in private business use of bond-financed property?		X						
d If 'Yes' to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?	NONE							
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ►	%		%		%		%	
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ►	%		%		%		%	
6 Total of lines 4 and 5	%		%		%		%	
7 Does the bond issue meet the private security or payment test?								
8a Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?								
b If 'Yes', to line 8a, enter the percentage of bond-financed property sold or disposed of	%		%		%		%	
c If 'Yes' to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?								

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X						
2 If 'No' to line 1, did the following apply?								
a Rebate not due yet?		X						
b Exception to rebate?		X						
c No rebate due?								
If 'Yes' to line 2c, provide in Part VI the date the rebate computation was performed.								
3 Is the bond issue a variable rate issue?								

Part IV Arbitrage *(Continued)*

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?								
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?								
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?								
7 Has the organization established written procedures to monitor the requirements of section 148 ?								

Part V Procedures To Undertake Corrective Action

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?								

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. See instructions

ADDITIONAL INFORMATION

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND ARTS (SBCICA) USED THE PROCEEDS OF THE SERIES 2013 BONDS FOR THE FOLLOWING PURPOSES: I) REFINANCING OUTSTANDING COMMERCIAL LOANS IN THE AGGREGATE PRINCIPAL AMOUNT OF $675,356, THE PROCEEDS OF WHICH,TOGETHER WITH OTHER FUNDS OF THE BORROWER, WERE USED TO FINANCE THE COSTS OF ACQUIRING A SITE (THE "SITE") AND RELATED TWO-STORY BUILDING,LOCATED AT 164 BRUCKNER BOULEVARD, BRONX, NEW YORK; II) FINANCING THE DEMOLITION OF THE EXISTING TWO-STORY BUILDING ON THE SITE; III) FINANCING THE COST OF CONSTRUCTNG A NEW APPROXIMATELY 39,614 SQUARE FOOT FIVE-STORY BUILDING ON THE SITE AND EQUIPPING AND/OR FURNISHING THE NEW FACILITY; (IV) FUNDING A DEBT SERVICE RESERVE FUND AND CAPITALIZED INTEREST FOR THE SERIES 2013 BONDS AND (V)PAYING CERTAIN COSTS RELATED TO THE ISSUANCE OF THE SERIES 2013 BONDS (COLLECTIVELY, THE "PROJECT").

THE NEW FACILITY WAS COMPLETED IN 2015 AND WAS IN SERVIVE IN SEPTEMBER 2015. IT PROVIDED 18 CLASSROOMS, CAFETERIA, KITCHEN, ADMINISTRATIVE OFFICES, LOBBY, PROJECT ROOM, ART ROOM, MUSIC ROOM, LANGUAGE LAB, MEDIA CENTER, TEACHER'S LOUNGE AND VARIOUS OTHER STORAGE AND MULTIPURPOSE ROOMS AND OFFICES.

THE TRUSTEE UNDER THE INDENTURE WILL HOLD, CONTROL AND MAINTAIN THE FOLLOWING FUNDS AND ACCOUNTS AS FIDUCIARY: 1)PROJECT FUND 2)BOND FUND 3) RENEWAL FUND 4)EARNINGS FUND 5) REBATE FUND 6) DEBT SERVICE RESERVE FUND AND 7) REPAIR AND REPLACEMENT FUND.

SCHEDULE K
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax-Exempt Bonds

► **Complete if the organization answered 'Yes' on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.**
► **Attach to Form 990.**
► **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization: SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND ARTS

Employer identification number: [redacted]

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
							Yes	No	Yes	No	Yes	No
A	BUILD NYC RESOURCE CORP.	45-4040561	12008ECA2	6/01/2013	11,450,000.	ACQ./CONST. SCHOOL BLDG		X		X		X
B												
C												
D												

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired				
2	Amount of bonds legally defeased				
3	Total proceeds of issue				
4	Gross proceeds in reserve funds				
5	Capitalized interest from proceeds				
6	Proceeds in refunding escrows				
7	Issuance costs from proceeds				
8	Credit enhancement from proceeds				
9	Working capital expenditures from proceeds				
10	Capital expenditures from proceeds				
11	Other spent proceeds				
12	Other unspent proceeds				
13	Year of substantial completion				

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?								
15	Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?								
16	Has the final allocation of proceeds been made?								
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?								

Part III Private Business Use

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?								
2 Are there any lease arrangements that may result in private business use of bond-financed property?								
3a Are there any management or service contracts that may result in private business use of bond-financed property?								
b If 'Yes' to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c Are there any research agreements that may result in private business use of bond-financed property?								
d If 'Yes' to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ►	%		%		%		%	
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ►	%		%		%		%	
6 Total of lines 4 and 5	%		%		%		%	
7 Does the bond issue meet the private security or payment test?								
8a Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?								
b If 'Yes', to line 8a, enter the percentage of bond-financed property sold or disposed of	%		%		%		%	
c If 'Yes' to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?								

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?								
2 If 'No' to line 1, did the following apply?								
a Rebate not due yet?								
b Exception to rebate?								
c No rebate due?								
If 'Yes' to line 2c, provide in Part VI the date the rebate computation was performed.								
3 Is the bond issue a variable rate issue?								

Part IV Arbitrage *(Continued)*

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
4 a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?								
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								
5 a Were gross proceeds invested in a guaranteed investment contract (GIC)?								
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?								
7 Has the organization established written procedures to monitor the requirements of section 148 ?								

Part V Procedures To Undertake Corrective Action

Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. See instructions

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

- **Complete if the organizations answered 'Yes' on Form 990, Part IV, lines 29 or 30.**
- **Attach to Form 990.**
- **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND ARTS

[redacted] number

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art — Works of art				
2	Art — Historical treasures				
3	Art — Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities — Publicly traded				
10	Securities — Closely held stock				
11	Securities — Partnership, LLC, or trust interests				
12	Securities — Miscellaneous				
13	Qualified conservation contribution — Historic structures				
14	Qualified conservation contribution — Other				
15	Real estate — Residential				
16	Real estate — Commercial				
17	Real estate — Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ► (TEXTBOOK & LIBRARY)	X	1	27,723.	FMV
26	Other ► (SOFTWARE)	X	1	6,243.	FMV
27	Other ► ( )				
28	Other ► ( )				

29	Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement	29	

			Yes	No
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	30a		X
b	If 'Yes,' describe the arrangement in Part II.			
31	Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	31		X
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		X
b	If 'Yes,' describe in Part II.			
33	If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

FED 990 PART VII PAGE 7 COMPENSATION

ARTICLE III

OFFICERS

THE BOARD OF TRUSTEES SHALL ELECT BY MAJORITY VOTE, FROM AMONG THE TRUSTEES, THE FOLLOWING OFFICERS:

SECTION 1. CHAIRPERSON OF THE BOARD OF TRUSTEES. THE CHAIRPERSON OF THE BOARD OF TRUSTEES SHALL PRESIDE OVER ALL MEETINGS OF THE BOARD OF TRUSTEES. IN HIS OR HER ABSENCE, THE SECRETARY, OR THE TRUSTEE IN ATTENDANCE POSSESSING THE MOST SENIORITY IN THAT OFFICE, IN THAT ORDER, SHALL PRESIDE. THE CHAIRPERSON OF THE BOARD OF TRUSTEES SHALL APPOINT MEMBERS OF SPECIAL COMMITTEES, IF ANY. HE OR SHE SHALL ALSO PERFORM SUCH OTHER DUTIES AS MAY FROM TIME TO TIME BE ASSIGNED TO HIM OR HER BY THE BOARD OF TRUSTEES.

SECTION 2. SECRETARY. THE SECRETARY SHALL KEEP, OR CAUSE TO BE KEPT, THE MINUTES OF ALL BOARD OF TRUSTEE MEETINGS. HE OR SHE SHALL BE CUSTODIAN OF THE RECORDS. HE OR SHE SHALL SEE THAT ALL NOTICES ARE DULY GIVEN IN ACCORDANCE WITH THE PROVISIONS OF THESE BYLAWS AND AS REQUIRED BY LAW. HE OR SHE SHALL PERFORM ALL DUTIES INCIDENT TO THE OFFICE OF SECRETARY AND SUCH OTHER DUTIES AS MAY FROM TIME TO TIME BE ASSIGNED TO HIM OR HER BY THE BOARD OF TRUSTEES.

SECTION 3. TREASURER. THE TREASURER SHALL HAVE THE CUSTODY OF THE FUNDS AND SECURITIES OF SBCSICA AND SHALL CAUSE TO BE KEPT FULL AND ACCURATE ACCOUNTS OF RECEIPTS AND DISBURSEMENTS IN BOOKS BELONGING TO SBCSICA, AND SHALL DEPOSIT OR CAUSE TO BE DEPOSITED ALL MONIES AND OTHER VALUABLE EFFECTS IN THE NAME AND TO THE CREDIT OF SBCSICA IN SUCH DEPOSITORIES AS MAY BE DESIGNATED BY THE BOARD OF TRUSTEES. THE TREASURER SHALL DISBURSE THE FUNDS OF SBCSICA AS MAY BE ORDERED BY THE BOARD OF TRUSTEES TAKING PROPER VOUCHERS FOR THE DISBURSEMENTS, AND SHALL RENDER TO THE CHAIRPERSON, AND THE BOARD OF TRUSTEES, AT MEETINGS AND WHENEVER THEY MAY REQUIRE

IT, AN ACCOUNT OF ALL TRANSACTIONS AS TREASURER AND OF THE FINANCIAL CONDITION OF SBCSICA, PROVIDED THAT ROUTINE TRANSACTIONS MAY BE DELEGATED TO THE STAFF OF SBCSICA. THE TREASURER WILL WORK WITH BOOSTED FINANCE (A DIVISION OF VICTORY EDUCATION PARTNERS) TO ACCOMPLISH THE AFOREMENTIONED DUTIES IN ACCORDANCE WITH THE CONTRACTUALLY-ESTABLISHED DELEGATION OF CERTAIN SUCH DUTIES TO BOOSTED FINANCE. THE TREASURER SHALL PERFORM SUCH OTHER DUTIES AS THE BOARD OF TRUSTEES MAY FROM TIME TO TIME PRESCRIBE OR REQUIRE.

FORM 990, PART III, LINE 1 - ORGANIZATION MISSION

IN AN EFFORT TO REPRESENT THE COMMUNITY'S PRESTIGE, THE SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURE AND THE ARTS IS A MODEL OF EXCELLENCE PROVIDING ITS YOUNGSTERS WITH A CONSTRUCTIVIST AND CHILD-CENTERED CURRICULUM. OUR COMMUNITY, OUR PARENTS, AND STAFF ARE EMPOWERED TO PARTICIPATE MEANINGFULLY IN OUR SCHOOL TO STRENGTHEN ITS POTENTIAL FOR SUCCESS. OUR INTELLECTUALLY CHALLENGING AND STANDARDS BASED CURRICULUM IS ENRICHED BY OUR INTERNATIONAL PERSPECTIVE, THE ARTS, AND OUR DUAL LANGUAGE PROGRAM. OUR STUDENTS RECEIVE A WELL-ROUNDED EDUCATION THAT USES THE ARTS TO PROMOTE EXCELLENCE IN ALL AREAS: COGNITIVE, SOCIAL, EMOTIONAL, AND MORAL. OUR SCHOOL MEETS OR EXCEEDS NEW YORK STATE LEARNING STANDARDS, ALIGNS STUDENT LEARNING TO THOSE STANDARDS AND SUPPORTS TEACHERS WITH PROFESSIONAL DEVELOPMENT OPPORTUNITIES.

THE FUNDAMENTAL PHILOSOPHY AND BELIEF AT THE SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS IS THAT ALL CHILDREN CAN LEARN. ALL CHILDREN HAVE THE RIGHT TO ATTEND SCHOOLS IN WHICH THEY CAN PROGRESS AND LEARN. THEY SHALL HAVE A REAL OPPORTUNITY TO LEARN EQUALLY RIGOROUS CONTENT. WE HOLD OUR SCHOOL ACCOUNTABLE TO THE SAME STANDARDS AS THOSE OF THE HIGHEST PERFORMING SCHOOLS IN OUR STATE. THE SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS ENCOURAGES TEACHERS TO ENGAGE IN "PERFORMANCE-BASED" INSTRUCTION, SO THAT OUR STUDENTS

FORM 990, PART III, LINE 1 - ORGANIZATION MISSION

LEARN BOTH THE BASICS AND THE HIGHER-LEVEL SKILLS THEY WILL NEED AFTER GRADUATION. PERFORMANCE-BASED CLASSES ARE MORE DIFFICULT TO DESIGN AND TEACH THAN THE LECTURE APPROACH, BUT THEY HELP CHILDREN LEARN BETTER AND BECOME EXCITED ABOUT LEARNING. CHILDREN LEARN BY DOING. STUDENTS ARE REQUIRED TO PROVE, THROUGH THEIR PROJECTS AND PRESENTATIONS, THAT THEY HAVE MASTERED KNOWLEDGE AND SKILLS IN LANGUAGE ARTS, SOCIAL STUDIES, MATHEMATICS, AND SCIENCE.

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

THE DRAFT 990 IS REVIEWED AND COMMENTED UPON BY BOARD MEMBERS PRIOR TO FILING THE 990.

FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS

DESCRIPTION OF PROCESS TO MONITOR TRANSACTIONS FOR CONFLICTS OF INTEREST.

A. EACH COVERED PERSON SHALL ANNUALLY SIGN A STATEMENT THAT AFFIRMS THAT SUCH PERSON:

1. HAS RECEIVED A COPY OF THE POLICY.
2. HAS READ AND UNDERSTANDS THE POLICY.
3. HAS AGREED TO COMPLY WITH THE POLICY, AND
4. UNDERSTANDS THAT THE CORPORATION IS A CHARITABLE ORGANIZATION AND THAT IN ORDER TO MAINTAIN ITS FEDERAL TAX EXEMPTION AND THE TRUST OF THE PUBLIC IT MUST DILIGENTLY AVOID CONFLICTS OF INTEREST OR THE APPEARANCE OF ANY CONFLICT AND ENGAGE PRIMARILY IN ACTIVITIES THAT ACCOMPLISH ONE OR MORE OF ITS TAX-EXEMPT PURPOSES.

B. THIS POLICY SHALL BE REVIEWED ANNUALLY FOR THE INFORMATION AND GUIDANCE OF COVERED PERSONS, AND ANY NEW COVERED PERSON SHALL BE ADVISED OF THE POLICY UPON BECOMING A COVERED PERSON AND SHALL FILE AN ANNUAL STATEMENT WITH THE CORPORATION.

C. TO FURTHER THE PURPOSE OF THE DISCLOSURE PROVISIONS OF THIS POLICY.

Name of the organization SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND ARTS

Employer identification number [redacted]

FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS - CEO & TOP MANAGEMENT

THE SALARY BUDGET IS PREPARED AT THE RECOMMENDATION OF THE PRINCIPAL AND BOARD FINANCE COMMITTE. OTHER TEACHER SALARY SCALES, INCLUDING THE DOE ARE TAKEN INTO ACCOUNT WHEN DETERMINING SALARIES.

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

ALL FINANCIAL STATEMENTS AND TAX RETURNS ARE OPEN FOR PUBLIC INSPECTION UPON REQUEST. ALL FINANCIAL STATEMENTS AND TAX RETURNS ARE SUBMITTED TO GRANT-MAKING GOVERNMENT AGENCIES. ALSO, THE ORGANIZATION TIMELY FILES ITS NYS CHAR 500 ANNUAL REPORT WITH THE OFFICE OF THE NY STATE ATTORNEY GENERAL. THE NYSOAG POSTS THE ORGANIZATION'S FINANCIAL STATEMENTS, FED 990 TAX RETURN AND THE NYS CHAR 500 ON ITS CHARITITES BUREAU INTERNET WEBSITE.

FORM 990, PART VII - COMPENSATION EXPLANATION

ELVIRA BARONE

ORGANIZATION BYLAWS SECTION 7. COMPENSATION. TRUSTEES SHALL NOT RECEIVE ANY SALARY, FEES OR OTHER FINANCIAL COMPENSATION FOR THEIR SERVICE TO SBCSICA, BUT BY RESOLUTION OF THE BOARD OF TRUSTEES, REASONABLE EXPENSES RELATED TO ATTENDANCE OF MEETINGS OF THE BOARD OF TRUSTEES, IF ANY, MAY BE REIMBURSED. NOTHING HEREIN SHALL BE CONSTRUED TO PRECLUDE ANY TRUSTEE FROM SERVING SBCSICA IN ANY OTHER CAPACITY AND RECEIVING COMPENSATION THEREFOR. THE BY-LAWS ARE ATTACHED IN A SUPPLEMENTAL NOTE TO SCHEDULE O.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

► **Complete if the organization answered 'Yes' on Form 990, Part IV, line 33, 34, 35b, 36, or 37.**
► **Attach to Form 990.**
► **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization

SOUTH BRONX CHARTER SCHOOL FOR
INTERNATIONAL CULTURES AND ARTS

Employer identification number

[redacted]

Part I Identification of Disregarded Entities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered 'Yes' on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Sec 512(b)(13) controlled entity? Yes	(g) Sec 512(b)(13) controlled entity? No
(1) FRIENDS OF SBCSICA, INC. 164 BRUCKNER BLVD BRONX, NY 10454 [redacted]	SUPPORT ANOTHER NON-PROFIT ORGANIZATION				N/A	X	
(2)							
(3)							
(4)							

Part III **Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) Disproportionate allocations? No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) General or managing partner? No	(k) Percentage ownership
(1)												
(2)												
(3)												

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Sec 512(b)(13) controlled entity? Yes	(i) Sec 512(b)(13) controlled entity? No
(1)									
(2)									
(3)									

Part V **Transactions With Related Organizations.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 34, 35b, or 36.

		Yes	No
	Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.		
1	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a	Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity **1 a**		X
b	Gift, grant, or capital contribution to related organization(s) **1 b**		X
c	Gift, grant, or capital contribution from related organization(s) **1 c**		X
d	Loans or loan guarantees to or for related organization(s) **1 d**		X
e	Loans or loan guarantees by related organization(s) **1 e**		X
f	Dividends from related organization(s) **1 f**		X
g	Sale of assets to related organization(s) **1 g**		X
h	Purchase of assets from related organization(s) **1 h**		X
i	Exchange of assets with related organization(s) **1 i**		X
j	Lease of facilities, equipment, or other assets to related organization(s) **1 j**		X
k	Lease of facilities, equipment, or other assets from related organization(s) **1 k**		X
l	Performance of services or membership or fundraising solicitations for related organization(s) **1 l**		X
m	Performance of services or membership or fundraising solicitations by related organization(s) **1 m**		X
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) **1 n**		X
o	Sharing of paid employees with related organization(s) **1 o**		X
p	Reimbursement paid to related organization(s) for expenses **1 p**		X
q	Reimbursement paid by related organization(s) for expenses **1 q**		X
r	Other transfer of cash or property to related organization(s) **1 r**		X
s	Other transfer of cash or property from related organization(s) **1 s**		X

2 If the answer to any of the above is 'Yes,' see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													

Part VII **Supplemental Information.**

Provide additional information for responses to questions on Schedule R. See instructions.

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

► Attach to your tax return.

► Go to *www.irs.gov/Form4562* for instructions and the latest information.

OMB No. 1545-0172

2018

Attachment Sequence No. **179**

Name(s) shown on return: SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND ARTS

[redacted]

Business or activity to which this form relates

FORM 990/990-PF

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2017 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instrs	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12 ►	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (**Don't** include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	327,183.

Part III MACRS Depreciation (**Don't** include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2018	17	460,223.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ► ☐		

Section B — Assets Placed in Service During 2018 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property						
c	7-year property						
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs		S/L	
h	Residential rental property			27.5 yrs	MM	S/L	
				27.5 yrs	MM	S/L	
i	Nonresidential real property			39 yrs	MM	S/L	
					MM	S/L	

Section C — Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs		S/L	
c	30-year			30 yrs	MM	S/L	
d	40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions	22	787,406.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No | **24b** If 'Yes,' is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions						**25**		
26 Property used more than 50% in a qualified business use:								
27 Property used 50% or less in a qualified business use:								
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						**28**		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							**29**	

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**don't** include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	**No**
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions **Note:** If your answer to 37, 38, 39, 40, or 41 is 'Yes,' don't complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2018 tax year (see instructions):					
43 Amortization of costs that began before your 2018 tax year				**43**	23,178.
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	23,178.

NCHENG LLP CERTIFIED PUBLIC ACCOUNTANTS
40 WALL ST 32ND FL
NEW YORK, NY 10005
212-785-0100

April 26, 2021

SOUTH BRONX CHARTER SCHOOL FOR
INTERNATIONAL CULTURES AND THE ARTS
164 Bruckner Blvd
BRONX, NY 10454

Dear Client:

Your 2019 Federal Return of Organization Exempt from Income Tax will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879-EO - IRS e-file Signature Authorization. No tax is payable with the filing of this return.

Please be sure to call us if you have any questions.

Sincerely,

MIAOLING LIN

Form **8879-EO**

Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization for an Exempt Organization

For calendar year 2019, or fiscal year beginning 7/01 , 2019, and ending 6/30 , 20 2020

► **Do not send to the IRS. Keep for your records.**

► **Go to *www.irs.gov/Form8879EO* for the latest information.**

OMB No. 1545-1878

2019

Name of exempt organization

SOUTH BRONX CHARTER SCHOOL FOR
INTERNATIONAL CULTURES AND THE ARTS

Employer identification number

[redacted]

Name and title of officer

JOHN R. POTAPCHUK TREASURER

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a, 2a, 3a, 4a,** or **5a,** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b,** or **5b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here ►	[X]	**b Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b** 8,255,266.
2a Form 990-EZ check here ►	[ ]	**b Total revenue,** if any (Form 990-EZ, line 9)	**2b**
3a Form 1120-POL check here ►	[ ]	**b Total tax** (Form 1120-POL, line 22)	**3b**
4a Form 990-PF check here ►	[ ]	**b Tax based on investment income** (Form 990-PF, Part VI, line 5)	**4b**
5a Form 8868 check here ►	[ ]	**b Balance Due** (Form 8868, line 3c)	**5b**

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2019 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

[X] I authorize NCHENG LLP CERTIFIED PUBLIC ACCOUNTANTS to enter my PIN [redacted] as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ► _____ Date ► _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN [redacted]

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2019 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature ► MIAOLING LIN Date ► _____

ERO Must Retain This Form – See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Form **8879-EO**

Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization for an Exempt Organization

For calendar year 2019, or fiscal year beginning 7/01 , 2019, and ending 6/30 , 20 2020

► **Do not send to the IRS. Keep for your records.**

► **Go to *www.irs.gov/Form8879EO* for the latest information.**

OMB No. 1545-1878

2019

Name of exempt organization

SOUTH BRONX CHARTER SCHOOL FOR
INTERNATIONAL CULTURES AND THE ARTS

Employer identification number [redacted]

Name and title of officer

JOHN R. POTAPCHUK TREASURER

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a, 2a, 3a, 4a,** or **5a,** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b,** or **5b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here ►	[X]	**b Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b** 8,255,266.
2a Form 990-EZ check here ►	[ ]	**b Total revenue,** if any (Form 990-EZ, line 9)	**2b**
3a Form 1120-POL check here ►	[ ]	**b Total tax** (Form 1120-POL, line 22)	**3b**
4a Form 990-PF check here ►	[ ]	**b Tax based on investment income** (Form 990-PF, Part VI, line 5)	**4b**
5a Form 8868 check here ►	[ ]	**b Balance Due** (Form 8868, line 3c)	**5b**

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2019 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

[X] I authorize NCHENG LLP CERTIFIED PUBLIC ACCOUNTANTS to enter my PIN [redacted] as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ► _____ Date ► _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN [redacted]

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2019 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature ► MIAOLING LIN Date ► _____

ERO Must Retain This Form – See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Form **8868**
(Rev. January 2020)
Department of the Treasury
Internal Revenue Service

Application for Automatic Extension of Time To File an Exempt Organization Return

► **File a separate application for each return.**
► **Go to *www.irs.gov/Form8868* for the latest information.**

OMB No. 1545-0047

Electronic filing *(e-file)*. You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit *www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits*.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print

File by the due date for filing your return. See instructions.

Name of exempt organization or other filer, see instructions.
SOUTH BRONX CHARTER SCHOOL FOR
INTERNATIONAL CULTURES AND THE ARTS

Taxpayer identification number (TIN)
[redacted]

Number, street, and room or suite number. If a P.O. box, see instructions.
164 BRUCKNER BLVD

City, town or post office, state, and ZIP code. For a foreign address, see instructions.
BRONX, NY 10454

Enter the Return Code for the return that this application is for (file a separate application for each return) 01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ► SOUTH BRONX CHARTER SCHOOL FOR

  Telephone No. ► [redacted] Fax No. ►
- If the organization does not have an office or place of business in the United States, check this box . . . . . ► ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . . . . . ► ☐. If it is for part of the group, check this box . . . ► ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until 5/15, 20 21, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

► ☐ calendar year 20 ____ or

► ☒ tax year beginning 7/01, 20 19, and ending 6/30, 20 20.

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	**3a**	$ 0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit	**3b**	$ 0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	**3c**	$ 0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

Form **990**

(Rev. January 2020)

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

► Do not enter social security numbers on this form as it may be made public.
► Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

A For the 2019 calendar year, or tax year beginning 7/01 , 2019, and ending 6/30 , 2020

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C
SOUTH BRONX CHARTER SCHOOL FOR
INTERNATIONAL CULTURES AND THE ARTS
164 BRUCKNER BLVD
BRONX, NY 10454

D Employer identification number [redacted]

E Telephone number [redacted]

G Gross receipts $ 8,255,266.

F Name and address of principal officer: DONALD P MATTSON
SAME AS C ABOVE

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. (see instructions)

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) ◄ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ► HTTP://WWW.SBCSICA.ORG

H(c) Group exemption number ►

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ► **L** Year of formation: 2005 **M** State of legal domicile: NY

Part I Summary

1 Briefly describe the organization's mission or most significant activities: THE SCHOOL PROVIDES SCIENTIFICALLY RESEARCH-PROVEN STANDARDS-BASED EDUCATIONAL PROGRAMS, WITH AN EMPHASIS ON INTERNATIONAL CULTURES, THE ARTS, AND MASTERY OF A SECOND LANGUAGE.

2 Check this box ► ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	5
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	5
5	Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	56
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, line 39	7b	0.

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	462,507.	402,908.
9	Program service revenue (Part VIII, line 2g)	7,278,290.	7,744,888.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	104,443.	107,470.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	7,845,240.	8,255,266.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	3,794,853.	3,634,875.
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25) ►		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	3,532,027.	3,402,840.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	7,326,880.	7,037,715.
19	Revenue less expenses. Subtract line 18 from line 12	518,360.	1,217,551.

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	27,286,556.	28,787,260.
21	Total liabilities (Part X, line 26)	21,391,228.	21,674,381.
22	Net assets or fund balances. Subtract line 21 from line 20	5,895,328.	7,112,879.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer — Date

JOHN R. POTAPCHUK — TREASURER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
MIAOLING LIN	MIAOLING LIN			[redacted]

Firm's name ► NCHENG LLP CERTIFIED PUBLIC ACCOUNTANTS
Firm's address ► 40 WALL ST 32ND FL
NEW YORK, NY 10005
Firm's EIN ► [redacted]
Phone no. [redacted]

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III X

1 Briefly describe the organization's mission:

SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 6,023,659. including grants of $) (Revenue $ 7,744,888.)

REGULAR AND SPECIAL EDUCATION PROGRAMS

4b (Code:) (Expenses $ including grants of $) (Revenue $)

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe on Schedule O.)

(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses ► 6,023,659.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If 'Yes,' complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If 'Yes,' complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If 'Yes,' complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If 'Yes,' complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If 'Yes,' complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If 'Yes,' complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If 'Yes,' complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If 'Yes,' complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If 'Yes,' complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is 'Yes', then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If 'Yes,' complete Schedule D, Part VI*	11 a	X	
b	Did the organization report an amount for investments – other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If 'Yes,' complete Schedule D, Part VII*	11 b		X
c	Did the organization report an amount for investments – program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If 'Yes,' complete Schedule D, Part VIII*	11 c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If 'Yes,' complete Schedule D, Part IX*	11 d	X	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If 'Yes,' complete Schedule D, Part X*	11 e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If 'Yes,' complete Schedule D, Part X*	11 f	X	
12 a	Did the organization obtain separate, independent audited financial statements for the tax year? *If 'Yes,' complete Schedule D, Parts XI and XII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional*	12 b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If 'Yes,' complete Schedule E*	13	X	
14 a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If 'Yes,' complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If 'Yes,' complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If 'Yes,' complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If 'Yes,' complete Schedule G, Part I* (see instructions)	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If 'Yes,' complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If 'Yes,' complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If 'Yes,' complete Schedule H*	20a		X
b	If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If 'Yes,' complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If 'Yes,' complete Schedule I, Parts I and III*	22		X
23	Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If 'Yes,' complete Schedule J*	23	X	
24 a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No, 'go to line 25a*	24a	X	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		X
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		X
d	Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?	24d		X
25 a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If 'Yes,' complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If 'Yes,' complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If 'Yes,' complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If 'Yes,' complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If 'Yes,' complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If 'Yes,' complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? *If Yes,' complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If 'Yes,' complete Schedule M*	29	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If 'Yes,' complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If 'Yes,' complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If 'Yes,' complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If 'Yes,' complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If 'Yes,' complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	X	
35 a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X	
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If 'Yes,' complete Schedule R, Part V, line 2*	35b		X
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If 'Yes,' complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If 'Yes,' complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1 a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1 a	21		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1 b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1 c		X	

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return **2a** 56			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	**2b**	X	
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions)			
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	**3a**		X
b	If 'Yes,' has it filed a Form 990-T for this year? *If 'No' to line 3b, provide an explanation on Schedule O*	**3b**		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	**4a**		X
b	If 'Yes,' enter the name of the foreign country ►			
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	**5a**		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	**5b**		X
c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?	**5c**		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	**6a**		X
b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	**6b**		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	**7a**		X
b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	**7b**		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	**7c**		X
d	If 'Yes,' indicate the number of Forms 8282 filed during the year **7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	**7e**		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**7f**		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	**7g**		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	**7h**		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	**8**		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	**9a**		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	**9b**		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 **10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities **10b**			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders **11a**			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) **11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	**12a**		
b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year **12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state?	**13a**		
	Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans **13b**			
c	Enter the amount of reserves on hand **13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	**14a**		X
b	If 'Yes,' has it filed a Form 720 to report these payments? *If 'No,' provide an explanation on Schedule O*	**14b**		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If 'Yes,' see instructions and file Form 4720, Schedule N.	**15**		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If 'Yes,' complete Form 4720, Schedule O.	**16**		X

Part VI **Governance, Management, and Disclosure** *For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

			Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year . . . . . If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	**1a**	5		
b Enter the number of voting members included on line 1a, above, who are independent	**1b**	5		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	**2**			X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	**3**		X	
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	**4**			X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	**5**			X
6 Did the organization have members or stockholders?	**6**			X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	**7a**			X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	**7b**			X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?	**8a**		X	
b Each committee with authority to act on behalf of the governing body?	**8b**		X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If 'Yes,' provide the names and addresses on Schedule O*	**9**			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

		Yes	No
10a Did the organization have local chapters, branches, or affiliates?	**10a**		X
b If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	**10b**		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	**11a**	X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O			
12a Did the organization have a written conflict of interest policy? *If 'No,' go to line 13*	**12a**	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	**12b**	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? *If 'Yes,' describe in Schedule O how this was done* . . . . SEE SCHEDULE O	**12c**	X	
13 Did the organization have a written whistleblower policy?	**13**	X	
14 Did the organization have a written document retention and destruction policy?	**14**	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a The organization's CEO, Executive Director, or top management official . . SEE SCHEDULE O	**15a**	X	
b Other officers or key employees of the organization	**15b**	X	
If 'Yes' to line 15a or 15b, describe the process in Schedule O (see instructions).			
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	**16a**		X
b If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	**16b**		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► NY

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. SEE SCHEDULE O

20 State the name, address, and telephone number of the person who possesses the organization's books and records ► SOUTH BRONX CHARTER SCHOOL FOR 164 BRUCKNER BLVD BRONX NY 10454 [redacted]

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII X

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1 a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of 'key employee.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

X Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
SEE SCHEDULE O										
(1) EVELYN HEY PRINCIPAL	40 0				X			240,488.	0.	7,245.
(2) JOHANNA ALFONZO ASSISTANT PRINCIPA	40 0					X		124,008.	0.	21,387.
(3) DEBORA VILLA-TRICOMI INSTRUCTION COACH	40 0					X		105,028.	0.	8,243.
(4) ELVIRA BARONE MEMBER	1 0	X						0.	0.	0.
(5) JOHN R. POTAPCHUK TREASURER	1 0	X		X				0.	0.	0.
(6) DONALD P MATTSON BOARD CHAIR	1 0	X		X				0.	0.	0.
(7) GENNA FUKUDA MEMBER	1 0	X						0.	0.	0.
(8) PRISCILLA OCASIO MEMBER	1 0	X		X				0.	0.	0.
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organiza - tions below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1 b Subtotal								469,524.	0.	36,875.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								469,524.	0.	36,875.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ► 3

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If 'Yes,' complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If 'Yes,' complete Schedule J for such individual*	4	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If 'Yes,' complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
BOOSTED FINANCE 135 WEST 41 STREET 5TH FL NEW YORK, NY 10036	FINANCIAL SERVICES	137,025.
PIONEER TRANSPORTATION COSTS 751 ZAREGA AVENUE BRONX, NY 10461	TRANSPORTATION	193,197.
BENTLEY ABSTRACT INC. 159 NEW DORP PLAZA STATEN ISLAND, NY 10306	CONSTRUCTION	500,000.
LITTLE BIRD 234 5TH AVENUE SUITE 412 NEW YORK, NY 10001	HR RELATED	442,454.

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ► 4

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	401,893.			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,015.			
	g Noncash contributions included in lines 1a-1f	1g	33,980.			
	h **Total.** Add lines 1a-1f		402,908.			
Program Service Revenue		Business Code				
	2a STUDENT ENROLLMENT	611710	7,438,062.	7,438,062.		
	b FOOD SUBSIDY PROGRAM	611710	306,826.	306,826.		
	c					
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a-2f		7,744,888.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		107,470.	107,470.		
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
		(i) Real	(ii) Personal			
	6a Gross rents 6a					
	b Less: rental expenses 6b					
	c Rental income or (loss) 6c					
	d Net rental income or (loss)					
		(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory 7a					
	b Less: cost or other basis and sales expenses 7b					
	c Gain or (loss) 7c					
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18 8a					
	b Less: direct expenses 8b					
	c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities. See Part IV, line 19 9a					
	b Less: direct expenses 9b					
	c Net income or (loss) from gaming activities					
	10a Gross sales of inventory, less returns and allowances 10a					
	b Less: cost of goods sold 10b					
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
	11a					
	b					
	c					
	d All other revenue					
	e **Total.** Add lines 11a-11d					
	12 **Total revenue.** See instructions		8,255,266.	7,852,358.	0.	0.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX. ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	245,335.	217,462.	27,873.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	2,734,547.	2,423,873.	310,674.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	72,220.	64,016.	8,204.	
9 Other employee benefits	582,773.	516,563.	66,210.	
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal	64,794.	57,433.	7,361.	
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	198,538.		198,538.	
12 Advertising and promotion				
13 Office expenses	25,614.		25,614.	
14 Information technology				
15 Royalties				
16 Occupancy	20,823.	18,457.	2,366.	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	995,424.	900,859.	94,565.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	812,823.	720,477.	92,346.	
23 Insurance	103,101.	28,469.	74,632.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a UTILITES	197,094.	174,702.	22,392.	
b BUILDING SECURITY AND MAINTENA	178,663.	158,365.	20,298.	
c FOOD COSTS	130,294.	130,294.		
d TRANSPORTATION SERVICE	121,332.	121,332.		
e All other expenses	554,340.	491,357.	62,983.	
25 **Total functional expenses.** Add lines 1 through 24e	7,037,715.	6,023,659.	1,014,056.	0.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ► ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash — non-interest-bearing	25,818.	1	61,413.
	2	Savings and temporary cash investments	6,166,800.	2	7,463,403.
	3	Pledges and grants receivable, net	245,741.	3	270,304.
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	1,256.	9	29,484.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 23,391,430.			
	b	Less: accumulated depreciation — 10b: 5,002,358.	18,400,355.	10c	18,389,072.
	11	Investments — publicly traded securities		11	
	12	Investments — other securities. See Part IV, line 11		12	
	13	Investments — program-related. See Part IV, line 11		13	
	14	Intangible assets	554,672.	14	531,480.
	15	Other assets. See Part IV, line 11	1,891,914.	15	2,042,104.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	27,286,556.	16	28,787,260.
Liabilities	17	Accounts payable and accrued expenses	165,896.	17	239,328.
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities	20,520,000.	20	20,040,000.
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	697,569.
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	705,332.	25	697,484.
	26	**Total liabilities.** Add lines 17 through 25	21,391,228.	26	21,674,381.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ► [X] and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	5,895,328.	27	7,112,879.
	28	Net assets with donor restrictions		28	
		Organizations that do not follow FASB ASC 958, check here ► ☐ and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	5,895,328.	32	7,112,879.
	33	Total liabilities and net assets/fund balances	27,286,556.	33	28,787,260.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	8,255,266.
2	Total expenses (must equal Part IX, column (A), line 25)	2	7,037,715.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,217,551.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	5,895,328.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	7,112,879.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____			
	If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c		X
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		X
b	If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► **Attach to Form 990 or Form 990-EZ.**

► **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS

Employer identification number [redacted]

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☒ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:

10 ☐ An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations . . . . . .

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants.')						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ► ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)) . . . . . 14 %

15 Public support percentage from 2018 Schedule A, Part II, line 14 . . . . . 15 %

16a **33-1/3% support test—2019.** If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ► ☐

b **33-1/3% support test—2018.** If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ► ☐

17a **10%-facts-and-circumstances test—2019.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and **stop here.** Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization . . . . . ► ☐

b **10%-facts-and-circumstances test—2018.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and **stop here.** Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization . . . . . ► ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . ► ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants.')						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ► ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2018 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2019** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2018** Schedule A, Part III, line 17	18	%

19a **33-1/3% support tests—2019.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ► ☐

b **33-1/3% support tests—2018.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ► ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► ☐

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If 'No,' describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If 'Yes,' explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If 'Yes,' answer (b) and (c) below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If 'Yes,' describe in **Part VI** when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If 'Yes,' explain in **Part VI** what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ('foreign supported organization')? *If 'Yes' and if you checked 12a or 12b in Part I, answer (b) and (c) below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If 'Yes,' describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If 'Yes,' explain in **Part VI** what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If 'Yes,' answer (b) and (c) below (if applicable). Also, provide detail in **Part VI,** including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If 'Yes,' provide detail in **Part VI.***	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? *If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If 'Yes,' provide detail in **Part VI**.*	9a		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If 'Yes,' provide detail in **Part VI**.*	9b		
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If 'Yes,' provide detail in **Part VI**.*	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If 'Yes,' answer 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	11a	
b	A family member of a person described in (a) above?	11b	
c	A 35% controlled entity of a person described in (a) or (b) above? *If 'Yes' to a, b, or c, provide detail in* ***Part VI.***	11c	

Section B. Type I Supporting Organizations

		Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? *If 'No,' describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax* year.	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If 'Yes,' explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If 'No,' describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If 'No,' explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If 'Yes,' describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* ***(see instructions).***

a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*

c ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a government entity (see instructions).*

		Yes	No
2	Activities Test. ***Answer (a) and (b) below.***		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If 'Yes,' then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? ***If 'Yes,' explain in Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. ***Answer (a) and (b) below.***			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *Provide details in* ***Part VI.***	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If 'Yes,' describe in* ***Part VI*** *the role played by the organization in this regard.*	3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income

			(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	**1**		
2	Recoveries of prior-year distributions	**2**		
3	Other gross income (see instructions)	**3**		
4	Add lines 1 through 3.	**4**		
5	Depreciation and depletion	**5**		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	**6**		
7	Other expenses (see instructions)	**7**		
8	**Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	**8**		

Section B – Minimum Asset Amount

			(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	**1a**		
b	Average monthly cash balances	**1b**		
c	Fair market value of other non-exempt-use assets	**1c**		
d	**Total** (add lines 1a, 1b, and 1c)	**1d**		
e	**Discount** claimed for blockage or other factors (explain in detail in **Part VI**):			
2	Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3	Subtract line 2 from line 1d.	**3**		
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	**4**		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6	Multiply line 5 by .035.	**6**		
7	Recoveries of prior-year distributions	**7**		
8	**Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C – Distributable Amount

			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	**1**	
2	Enter 85% of line 1.	**2**	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	**3**	
4	Enter greater of line 2 or line 3.	**4**	
5	Income tax imposed in prior year	**5**	
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**	

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations *(continued)*

Section D – Distributions	**Current Year**
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in **Part VI**). See instructions.	
7 **Total annual distributions.** Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in **Part VI**). See instructions.	
9 Distributable amount for 2019 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E – Distribution Allocations (see instructions)	**(i) Excess Distributions**	**(ii) Underdistributions Pre-2019**	**(iii) Distributable Amount for 2019**
1 Distributable amount for 2019 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required – explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2019			
a From 2014			
b From 2015			
c From 2016			
d From 2017			
e From 2018			
f **Total** of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2019 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 **Excess distributions carryover to 2020.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2015			
b Excess from 2016			
c Excess from 2017			
d Excess from 2018			
e Excess from 2019			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b;Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule B
(Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

► **Attach to Form 990, Form 990-EZ, or Form 990-PF.**
► **Go to *www.irs.gov/Form990* for the latest information.**

OMB No. 1545-0047

2019

Name of the organization SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS

[redacted]

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	☒ 501(c)(3) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
Form 990-PF	☐ 527 political organization
	☐ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (**1**) $5,000; or (**2**) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year . ►$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer 'No' on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization: SOUTH BRONX CHARTER SCHOOL FOR

Employer identification number: [redacted]

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	FED FUNDING-TITLE I 400 MARYLAND AVE,SW WASHINGTON, DC 20202	$ 245,273.	Person [X] Payroll [X] Noncash [ ] (Complete Part II for noncash contributions.)
2	FED FUNDING-TITLE IIA 400 MARYLAND AVE,SW WASHINGTON, DC 20202	$ 17,049.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	NYS DEPT. OF EDU - TESTBOOK 89 WASHINGTON AVE ALBANY, NY 12234	$ 24,903.	Person [ ] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
4	FED FUNDING-TITLE III 400 MARYLAND AVE, SW WASHINGTON, DC 20202	$ 5,369.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5	NYS DEPT. OF EDU - SOFTWARE 89 WASHINGTON AVE ALBANY, NY 12234	$ 6,405.	Person [ ] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
6	FED FUNDING-TITLE IV 400 MARYLAND AVE,SW WASHINGTON, DC 20202	$ 8,417.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: SOUTH BRONX CHARTER SCHOOL FOR

Employer identification number: [redacted]

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
3	STATE FUNDING:NYSTL - TEXTBOOKS	$ 24,903.	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
5	STATE FUNDING:NYSSOF - SOFTWARE	$ 6,405.	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

Name of organization
SOUTH BRONX CHARTER SCHOOL FOR

[redacted]

Part III ***Exclusively*** **religious, charitable, etc., contributions to organizations described 7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this information once. See instructions.) ► $ N/A
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	N/A		

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered 'Yes' on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
► Attach to Form 990.
► Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization

SOUTH BRONX CHARTER SCHOOL FOR
INTERNATIONAL CULTURES AND THE ARTS

Employer identification number

[redacted]

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of a historically important land area
☐ Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

		Held at the End of the Tax Year
a Total number of conservation easements	2a	
b Total acreage restricted by conservation easements	2b	
c Number of conservation easements on a certified historic structure included in (a)	2c	
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►

4 Number of states where property subject to conservation easement is located ►

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ►$

(ii) Assets included in Form 990, Part X ►$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ►$

b Assets included in Form 990, Part X ►$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange program
- e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered 'Yes' on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered 'Yes' on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment ► _____ %
- b Permanent endowment ► _____ %
- c Term endowment ► _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations	3a(i)		
(ii) Related organizations	3a(ii)		
b If 'Yes' on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,823,000.		1,823,000.
b Buildings		18,057,399.	2,659,751.	15,397,648.
c Leasehold improvements				
d Equipment		1,909,221.	1,587,223.	321,998.
e Other		1,601,810.	755,384.	846,426.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* ►				18,389,072.

Part VII Investments – Other Securities. N/A
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. *(Column (b) must equal Form 990, Part X, column (B) line 12.)* ►		

Part VIII Investments – Program Related. N/A
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. *(Column (b) must equal Form 990, Part X, column (B) line 13.)* ►		

Part IX Other Assets.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) RESTRICTED CASH AND ESCROW RESERVE	2,042,104.
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. *(Column (b) must equal Form 990, Part X, column (B) line 15.)* ►	2,042,104.

Part X Other Liabilities.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ACCRUED INTEREST	205,095.
(3) ACCRUED SUMMER VACATION	477,486.
(4) REFUNDABLE ADVACNES	14,903.
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. *(Column (b) must equal Form 990, Part X, column (B) line 25.)* ►	697,484.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII. SEE PART XIII [X]

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	8,255,266.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines **2a** through **2d**		2e	
3	Subtract line **2e** from line **1**		3	8,255,266.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines **4a** and **4b**		4c	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*		5	8,255,266.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	7,037,715.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines **2a** through **2d**		2e	
3	Subtract line **2e** from line **1**		3	7,037,715.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines **4a** and **4b**		4c	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*		5	7,037,715.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X - FASB ASC 740 FOOTNOTE

TAX STATUS

THE SCHOOL IS TAX-EXEMPT UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE (IRC) AND HAS BEEN CLASSIFIED AS A PUBLICLY SUPPORTED ORGANIZATION AS DESCRIBED IN IRC SECTIONS 509(A)(1) AND 170(B)(1)(A)(II).

ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA REQUIRE MANAGEMENT TO EVALUATE TAX POSITIONS TAKEN AND RECOGNIZE A TAX LIABILITY (OR ASSET) IF THE SCHOOL HAS TAKEN AN UNCERTAIN POSITION THAT MORE LIKELY THAN NOT WOULD NOT BE

Part XIII Supplemental Information *(continued)*

PART X - FASB ASC 740 FOOTNOTE (CONTINUED)

SUSTAINED UPON EXAMINATION BY TAXING AUTHORITIES. MANAGEMENT HAS ANALYZED THE TAX POSITIONS TAKEN AND HAS CONCLUDED THAT, AS OF JUNE 30, 2020, THERE ARE NO UNCERTAIN POSITIONS TAKEN OR EXPECTED TO BE TAKEN THAT WOULD REQUIRE RECOGNITION OR DISCLOSURE IN THE ACCOMPANYING FINANCIAL STATEMENTS.

THE SCHOOL IS NO LONGER SUBJECT TO INCOME TAX EXAMINATION BY FEDERAL, STATE OR LOCAL TAX AUTHORITIES FOR YEARS BEFORE JUNE 30, 2017.

SCHEDULE E
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Schools

► **Complete if the organization answered 'Yes' on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.**
► **Attach to Form 990 or Form 990-EZ.**
► **Go to *www.irs.gov/Form990* for the latest information.**

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization: SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS

[redacted]

Part I

			YES	NO
1	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	1	X	
2	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	2	X	
3	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If 'Yes,' please describe. If 'No,' please explain. If you need more space, use Part II	3	X	
	SEE PART II			
4	Does the organization maintain the following?			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	4a	X	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	4b		X
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	4c	X	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	4d	X	
	If you answered 'No' to any of the above, please explain. If you need more space, use Part II.			
	4B: NOT APPLICABLE - THE SCHOOL DOES NOT OFFER SCHOLARSHIPS.			
5	Does the organization discriminate by race in any way with respect to:			
a	Students' rights or privileges?	5a		X
b	Admissions policies?	5b		X
c	Employment of faculty or administrative staff?	5c		X
d	Scholarships or other financial assistance?	5d		X
e	Educational policies?	5e		X
f	Use of facilities?	5f		X
g	Athletic programs?	5g		X
h	Other extracurricular activities?	5h		X
	If you answered 'Yes' to any of the above, please explain. If you need more space, use Part II.			
6a	Does the organization receive any financial aid or assistance from a governmental agency?	6a	X	
b	Has the organization's right to such aid ever been revoked or suspended?	6b		X
	If you answered 'Yes' on either line 6a or line 6b, explain on Part II. SEE PART II			
7	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If 'No,' explain on Part II	7	X	

Part II **Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information. See instructions.

SCHEDULE E, LINE 3 - RACIALLY NONDISCRIMINATORY POLICY PUBLICIZED

THE SCHOOL IS OPEN TO ALL CHILDREN ON A SPACE AVAILABLE BASIS WITHIN EACH GRADE RANGING FROM KINDERGARTEN THROUGH SIXTH GRADE.

THE SCHOOL'S ADMISSIONS POLICY AND PROCEDURES STATED THAT ADMISSION IS NOT BASED ON INTELLIGENCE, ACHIEVEMENT OR ATTITUDE, ATHLETIC ABILITY, DISABILITY, ETHNICITY, RACE, CREED, GENDER, NATIONAL ORIGIN, RELIGION OR ANCESTRY.

SCHEDULE E, LINE 6 - EXPLANATION OF AID OR ASSISTANCE FROM GOVERNMENTAL AGENCY

SCHEDULE E- EXPLANATION FOR LINE 6A

THE SCHOOL APPLIES FOR VARIOUS GOVERNMENT GRANTS EACH YEAR WHICH ARE BASED ON SEVERAL FACTORS SUCH AS TOTAL STUDENTS ENROLLED IN THE SCHOOL. REIMBURSEMENT UNDER PER-PUPIL GRANTS IS THE RESULT OF THE CALCULATION OF FULL-TIME EQUIVALENT STUDENTS ATTENDING THE SCHOOL MULTIPLIED BY A RATE DETERMINDED EACH YEAR BY NEW YORK STATE.

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

► **Complete if the organization answered 'Yes' on Form 990, Part IV, line 23.**

► **Attach to Form 990.**

► **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization: SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS

[redacted] number

Part I Questions Regarding Compensation

		Yes	No
1 a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.		
	☐ First-class or charter travel		
	☐ Travel for companions		
	☐ Tax indemnification and gross-up payments		
	☐ Discretionary spending account		
	☐ Housing allowance or residence for personal use		
	☐ Payments for business use of personal residence		
	☐ Health or social club dues or initiation fees		
	☐ Personal services (such as maid, chauffeur, chef)		
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If 'No,' complete Part III to explain . . . . . **1 b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? **2**		
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.		
	☐ Compensation committee		
	☐ Independent compensation consultant		
	☐ Form 990 of other organizations		
	☐ Written employment contract		
	☐ Compensation survey or study		
	☒ Approval by the board or compensation committee		
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
a	Receive a severance payment or change-of-control payment? . . . . . **4 a**		X
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan? . . . . . **4 b**		X
c	Participate in, or receive payment from, an equity-based compensation arrangement? . . . . . **4 c**		X
	If 'Yes' to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.		
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
a	The organization? . . . . . **5 a**		X
b	Any related organization? . . . . . **5 b**		X
	If 'Yes' on line 5a or 5b, describe in Part III.		
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
a	The organization? . . . . . **6 a**		X
b	Any related organization? . . . . . **6 b**		X
	If 'Yes' on line 6a or 6b, describe in Part III.		
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If 'Yes,' describe in Part III **7**		X
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If 'Yes,' describe in Part III **8**		X
9	If 'Yes' on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? **9**		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

	(A) Name and Title		**(B)** Breakdown of W-2 and/or 1099-MISC compensation			**(C)** Retirement and other deferred compensation	**(D)** Nontaxable benefits	**(E)** Total of columns(B)(i)-(D)	**(F)** Compensation in column (B) reported as deferred on prior Form 990
			(i) Base compensation	**(ii)** Bonus & incentive compensation	**(iii)** Other reportable compensation				
1	EVELYN HEY PRINCIPAL	(i) (ii)	240,488. 0.	0. 0.	0. 0.	7,245. 0.	0. 0.	247,733. 0.	0. 0.
2		(i) (ii)							
3		(i) (ii)							
4		(i) (ii)							
5		(i) (ii)							
6		(i) (ii)							
7		(i) (ii)							
8		(i) (ii)							
9		(i) (ii)							
10		(i) (ii)							
11		(i) (ii)							
12		(i) (ii)							
13		(i) (ii)							
14		(i) (ii)							
15		(i) (ii)							
16		(i) (ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE K
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax-Exempt Bonds

► **Complete if the organization answered 'Yes' on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.**
► **Attach to Form 990.**
► **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization: SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS

[redacted]

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
							Yes	No	Yes	No	Yes	No
A	BUILD NYC RESOURCE CORP.	45-4040561	12008EBW5	6/01/2013	215,000.	ACQ./CONST. SCHOOL BLDG		X		X		X
B	BUILD NYC RESOURCE CORP.	45-4040561	12008EBX3	6/01/2013	450,000.	ACQ./CONST. SCHOOL BLDG		X		X		X
C	BUILD NYC RESOURCE CORP.	45-4040561	12008EBY1	6/01/2013	2,505,000.	ACQ./CONST. SCHOOL BLDG		X		X		X
D	BUILD NYC RESOURCE CORP.	45-4040561	12008EBZ8	6/01/2013	7,030,000.	ACQ./CONST. SCHOOL BLDG		X		X		X

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired				
2	Amount of bonds legally defeased				
3	Total proceeds of issue	21,586,825.			
4	Gross proceeds in reserve funds	1,486,069.			
5	Capitalized interest from proceeds	371,201.			
6	Proceeds in refunding escrows				
7	Issuance costs from proceeds	969,467.			
8	Credit enhancement from proceeds				
9	Working capital expenditures from proceeds				
10	Capital expenditures from proceeds	19,761,264.			
11	Other spent proceeds				
12	Other unspent proceeds				
13	Year of substantial completion				

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?		X						
15	Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?	X							
16	Has the final allocation of proceeds been made?	X							
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X							

Part III Private Business Use

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X						
2 Are there any lease arrangements that may result in private business use of bond-financed property?		X						
3a Are there any management or service contracts that may result in private business use of bond-financed property?		X						
b If 'Yes' to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c Are there any research agreements that may result in private business use of bond-financed property?		X						
d If 'Yes' to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?	NONE							
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ►	%		%		%		%	
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ►	%		%		%		%	
6 Total of lines 4 and 5	%		%		%		%	
7 Does the bond issue meet the private security or payment test?								
8a Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?								
b If 'Yes', to line 8a, enter the percentage of bond-financed property sold or disposed of	%		%		%		%	
c If 'Yes' to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?								

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X						
2 If 'No' to line 1, did the following apply?								
a Rebate not due yet?		X						
b Exception to rebate?		X						
c No rebate due?								
If 'Yes' to line 2c, provide in Part VI the date the rebate computation was performed.								
3 Is the bond issue a variable rate issue?								

Part IV Arbitrage *(continued)*

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?								
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?								
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?								
7 Has the organization established written procedures to monitor the requirements of section 148 ?								

Part V Procedures To Undertake Corrective Action

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?								

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. See instructions

ADDITIONAL INFORMATION

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND ARTS (SBCICA) USED THE PROCEEDS OF THE SERIES 2013 BONDS FOR THE FOLLOWING PURPOSES: I) REFINANCING OUTSTANDING COMMERCIAL LOANS IN THE AGGREGATE PRINCIPAL AMOUNT OF $675,356, THE PROCEEDS OF WHICH,TOGETHER WITH OTHER FUNDS OF THE BORROWER, WERE USED TO FINANCE THE COSTS OF ACQUIRING A SITE (THE "SITE") AND RELATED TWO-STORY BUILDING,LOCATED AT 164 BRUCKNER BOULEVARD, BRONX, NEW YORK; II) FINANCING THE DEMOLITION OF THE EXISTING TWO-STORY BUILDING ON THE SITE; III) FINANCING THE COST OF CONSTRUCTNG A NEW APPROXIMATELY 39,614 SQUARE FOOT FIVE-STORY BUILDING ON THE SITE AND EQUIPPING AND/OR FURNISHING THE NEW FACILITY; (IV) FUNDING A DEBT SERVICE RESERVE FUND AND CAPITALIZED INTEREST FOR THE SERIES 2013 BONDS AND (V)PAYING CERTAIN COSTS RELATED TO THE ISSUANCE OF THE SERIES 2013 BONDS (COLLECTIVELY, THE "PROJECT").

THE NEW FACILITY WAS COMPLETED IN 2015 AND WAS IN SERVIVE IN SEPTEMBER 2015. IT PROVIDED 18 CLASSROOMS, CAFETERIA, KITCHEN, ADMINISTRATIVE OFFICES, LOBBY, PROJECT ROOM, ART ROOM, MUSIC ROOM, LANGUAGE LAB, MEDIA CENTER, TEACHER'S LOUNGE AND VARIOUS OTHER STORAGE AND MULTIPURPOSE ROOMS AND OFFICES.

THE TRUSTEE UNDER THE INDENTURE WILL HOLD, CONTROL AND MAINTAIN THE FOLLOWING FUNDS AND ACCOUNTS AS FIDUCIARY: 1)PROJECT FUND 2)BOND FUND 3) RENEWAL FUND 4)EARNINGS FUND 5) REBATE FUND 6) DEBT SERVICE RESERVE FUND AND 7) REPAIR AND REPLACEMENT FUND.

SCHEDULE K
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax-Exempt Bonds

► **Complete if the organization answered 'Yes' on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.**
► **Attach to Form 990.**
► **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization: SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS

[redacted]

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
							Yes	No	Yes	No	Yes	No
A	BUILD NYC RESOURCE CORP.	45-4040561	12008ECA2	6/01/2013	11,450,000.	ACQ./CONST. SCHOOL BLDG		X		X		X
B												
C												
D												

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired				
2	Amount of bonds legally defeased				
3	Total proceeds of issue				
4	Gross proceeds in reserve funds				
5	Capitalized interest from proceeds				
6	Proceeds in refunding escrows				
7	Issuance costs from proceeds				
8	Credit enhancement from proceeds				
9	Working capital expenditures from proceeds				
10	Capital expenditures from proceeds				
11	Other spent proceeds				
12	Other unspent proceeds				
13	Year of substantial completion				

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?								
15	Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?								
16	Has the final allocation of proceeds been made?								
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?								

Part III Private Business Use

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?								
2 Are there any lease arrangements that may result in private business use of bond-financed property?								
3a Are there any management or service contracts that may result in private business use of bond-financed property?								
b If 'Yes' to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c Are there any research agreements that may result in private business use of bond-financed property?								
d If 'Yes' to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ►	%		%		%		%	
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ►	%		%		%		%	
6 Total of lines 4 and 5	%		%		%		%	
7 Does the bond issue meet the private security or payment test?								
8a Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?								
b If 'Yes', to line 8a, enter the percentage of bond-financed property sold or disposed of	%		%		%		%	
c If 'Yes' to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?								

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?								
2 If 'No' to line 1, did the following apply?								
a Rebate not due yet?								
b Exception to rebate?								
c No rebate due?								
If 'Yes' to line 2c, provide in Part VI the date the rebate computation was performed.								
3 Is the bond issue a variable rate issue?								

Part IV Arbitrage *(continued)*

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
4 a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?								
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								
5 a Were gross proceeds invested in a guaranteed investment contract (GIC)?								
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?								
7 Has the organization established written procedures to monitor the requirements of section 148 ?								

Part V Procedures To Undertake Corrective Action

Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. See instructions

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

- ► **Complete if the organizations answered 'Yes' on Form 990, Part IV, lines 29 or 30.**
- ► **Attach to Form 990.**
- ► **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS

[redacted] on number

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art — Works of art				
2	Art — Historical treasures				
3	Art — Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities — Publicly traded				
10	Securities — Closely held stock				
11	Securities — Partnership, LLC, or trust interests				
12	Securities — Miscellaneous				
13	Qualified conservation contribution — Historic structures				
14	Qualified conservation contribution — Other				
15	Real estate — Residential				
16	Real estate — Commercial				
17	Real estate — Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ► (TEXTBOOKS)	X	1	24,903.	FMV
26	Other ► (LIBRARY)	X	1	2,672.	FMV
27	Other ► (SOFTWARE)	X	1	6,405.	FMV
28	Other ► ( )				

			Yes	No
29	Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement	29		
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	30a		X
b	If 'Yes,' describe the arrangement in Part II.			
31	Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	31		X
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		X
b	If 'Yes,' describe in Part II.			
33	If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

FORM 990, PART III, LINE 1 - ORGANIZATION MISSION

IN AN EFFORT TO REPRESENT THE COMMUNITY'S PRESTIGE, THE SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURE AND THE ARTS IS A MODEL OF EXCELLENCE PROVIDING ITS YOUNGSTERS WITH A CONSTRUCTIVIST AND CHILD-CENTERED CURRICULUM. OUR COMMUNITY, OUR PARENTS, AND STAFF ARE EMPOWERED TO PARTICIPATE MEANINGFULLY IN OUR SCHOOL TO STRENGTHEN ITS POTENTIAL FOR SUCCESS. OUR INTELLECTUALLY CHALLENGING AND STANDARDS BASED CURRICULUM IS ENRICHED BY OUR INTERNATIONAL PERSPECTIVE, THE ARTS, AND OUR DUAL LANGUAGE PROGRAM. OUR STUDENTS RECEIVE A WELL-ROUNDED EDUCATION THAT USES THE ARTS TO PROMOTE EXCELLENCE IN ALL AREAS: COGNITIVE, SOCIAL, EMOTIONAL, AND MORAL. OUR SCHOOL MEETS OR EXCEEDS NEW YORK STATE LEARNING STANDARDS, ALIGNS STUDENT LEARNING TO THOSE STANDARDS AND SUPPORTS TEACHERS WITH PROFESSIONAL DEVELOPMENT OPPORTUNITIES.

THE FUNDAMENTAL PHILOSOPHY AND BELIEF AT THE SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS IS THAT ALL CHILDREN CAN LEARN. ALL CHILDREN HAVE THE RIGHT TO ATTEND SCHOOLS IN WHICH THEY CAN PROGRESS AND LEARN. THEY SHALL HAVE A REAL OPPORTUNITY TO LEARN EQUALLY RIGOROUS CONTENT. WE HOLD OUR SCHOOL ACCOUNTABLE TO THE SAME STANDARDS AS THOSE OF THE HIGHEST PERFORMING SCHOOLS IN OUR STATE. THE SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS ENCOURAGES TEACHERS TO ENGAGE IN "PERFORMANCE-BASED" INSTRUCTION, SO THAT OUR STUDENTS LEARN BOTH THE BASICS AND THE HIGHER-LEVEL SKILLS THEY WILL NEED AFTER GRADUATION. PERFORMANCE-BASED CLASSES ARE MORE DIFFICULT TO DESIGN AND TEACH THAN THE LECTURE APPROACH, BUT THEY HELP CHILDREN LEARN BETTER AND BECOME EXCITED ABOUT LEARNING. CHILDREN LEARN BY DOING. STUDENTS ARE REQUIRED TO PROVE, THROUGH THEIR PROJECTS AND PRESENTATIONS, THAT THEY HAVE MASTERED KNOWLEDGE AND SKILLS IN LANGUAGE ARTS, SOCIAL STUDIES, MATHEMATICS, AND SCIENCE.

Name of the organization SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS

[redacted]

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

THE DRAFT 990 IS REVIEWED AND COMMENTED UPON BY BOARD MEMBERS PRIOR TO FILING THE 990.

FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS

DESCRIPTION OF PROCESS TO MONITOR TRANSACTIONS FOR CONFLICTS OF INTEREST.

A. EACH COVERED PERSON SHALL ANNUALLY SIGN A STATEMENT THAT AFFIRMS THAT SUCH PERSON:

1. HAS RECEIVED A COPY OF THE POLICY.

2. HAS READ AND UNDERSTANDS THE POLICY.

3. HAS AGREED TO COMPLY WITH THE POLICY, AND

4. UNDERSTANDS THAT THE CORPORATION IS A CHARITABLE ORGANIZATION AND THAT IN ORDER TO MAINTAIN ITS FEDERAL TAX EXEMPTION AND THE TRUST OF THE PUBLIC IT MUST DILIGENTLY AVOID CONFLICTS OF INTEREST OR THE APPEARANCE OF ANY CONFLICT AND ENGAGE PRIMARILY IN ACTIVITIES THAT ACCOMPLISH ONE OR MORE OF ITS TAX-EXEMPT PURPOSES.

B. THIS POLICY SHALL BE REVIEWED ANNUALLY FOR THE INFORMATION AND GUIDANCE OF COVERED PERSONS, AND ANY NEW COVERED PERSON SHALL BE ADVISED OF THE POLICY UPON BECOMING A COVERED PERSON AND SHALL FILE AN ANNUAL STATEMENT WITH THE CORPORATION.

C. TO FURTHER THE PURPOSE OF THE DISCLOSURE PROVISIONS OF THIS POLICY.

FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS - CEO & TOP MANAGEMENT

THE SALARY BUDGET IS PREPARED AT THE RECOMMENDATION OF THE PRINCIPAL AND BOARD FINANCE COMMITTE. OTHER TEACHER SALARY SCALES, INCLUDING THE DOE ARE TAKEN INTO ACCOUNT WHEN DETERMINING SALARIES.

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

ALL FINANCIAL STATEMENTS AND TAX RETURNS ARE OPEN FOR PUBLIC INSPECTION UPON REQUEST. ALL FINANCIAL STATEMENTS AND TAX RETURNS ARE SUBMITTED TO GRANT-MAKING GOVERNMENT AGENCIES. ALSO, THE ORGANIZATION TIMELY FILES ITS NYS CHAR 500 ANNUAL REPORT WITH THE OFFICE OF THE NY STATE ATTORNEY GENERAL. THE NYSOAG POSTS THE

Name of the organization SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS

Employer identification number [redacted]

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE (CONTINUED)

ORGANIZATION'S FINANCIAL STATEMENTS, FED 990 TAX RETURN AND THE NYS CHAR 500 ON ITS CHARITITES BUREAU INTERNET WEBSITE.

FORM 990, PART VII - COMPENSATION EXPLANATION

ELVIRA BARONE

ORGANIZATION BYLAWS SECTION 7. COMPENSATION. TRUSTEES SHALL NOT RECEIVE ANY SALARY, FEES OR OTHER FINANCIAL COMPENSATION FOR THEIR SERVICE TO SBCSICA, BUT BY RESOLUTION OF THE BOARD OF TRUSTEES, REASONABLE EXPENSES RELATED TO ATTENDANCE OF MEETINGS OF THE BOARD OF TRUSTEES, IF ANY, MAY BE REIMBURSED. NOTHING HEREIN SHALL BE CONSTRUED TO PRECLUDE ANY TRUSTEE FROM SERVING SBCSICA IN ANY OTHER CAPACITY AND RECEIVING COMPENSATION THEREFOR. THE BY-LAWS ARE ATTACHED IN A SUPPLEMENTAL NOTE TO SCHEDULE O.

FED 990 PART VII PAGE 7 COMPENSATION

ARTICLE III

OFFICERS

THE BOARD OF TRUSTEES SHALL ELECT BY MAJORITY VOTE, FROM AMONG THE TRUSTEES, THE FOLLOWING OFFICERS:

SECTION 1. CHAIRPERSON OF THE BOARD OF TRUSTEES. THE CHAIRPERSON OF THE BOARD OF TRUSTEES SHALL PRESIDE OVER ALL MEETINGS OF THE BOARD OF TRUSTEES. IN HIS OR HER ABSENCE, THE SECRETARY, OR THE TRUSTEE IN ATTENDANCE POSSESSING THE MOST SENIORITY IN THAT OFFICE, IN THAT ORDER, SHALL PRESIDE. THE CHAIRPERSON OF THE BOARD OF TRUSTEES SHALL APPOINT MEMBERS OF SPECIAL COMMITTEES, IF ANY. HE OR SHE SHALL ALSO PERFORM SUCH OTHER DUTIES AS MAY FROM TIME TO TIME BE ASSIGNED TO HIM OR HER BY THE BOARD OF TRUSTEES.

SECTION 2. SECRETARY. THE SECRETARY SHALL KEEP, OR CAUSE TO BE KEPT, THE MINUTES OF ALL BOARD OF TRUSTEE MEETINGS. HE OR SHE SHALL BE CUSTODIAN OF THE RECORDS. HE OR SHE SHALL SEE THAT ALL NOTICES ARE DULY GIVEN IN ACCORDANCE WITH THE PROVISIONS OF THESE BYLAWS AND AS REQUIRED BY LAW. HE OR SHE SHALL PERFORM ALL DUTIES INCIDENT TO

Name of the organization SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS

Employer identification number [redacted]

THE OFFICE OF SECRETARY AND SUCH OTHER DUTIES AS MAY FROM TIME TO TIME BE ASSIGNED TO HIM OR HER BY THE BOARD OF TRUSTEES.

SECTION 3. TREASURER. THE TREASURER SHALL HAVE THE CUSTODY OF THE FUNDS AND SECURITIES OF SBCSICA AND SHALL CAUSE TO BE KEPT FULL AND ACCURATE ACCOUNTS OF RECEIPTS AND DISBURSEMENTS IN BOOKS BELONGING TO SBCSICA, AND SHALL DEPOSIT OR CAUSE TO BE DEPOSITED ALL MONIES AND OTHER VALUABLE EFFECTS IN THE NAME AND TO THE CREDIT OF SBCSICA IN SUCH DEPOSITORIES AS MAY BE DESIGNATED BY THE BOARD OF TRUSTEES. THE TREASURER SHALL DISBURSE THE FUNDS OF SBCSICA AS MAY BE ORDERED BY THE BOARD OF TRUSTEES TAKING PROPER VOUCHERS FOR THE DISBURSEMENTS, AND SHALL RENDER TO THE CHAIRPERSON, AND THE BOARD OF TRUSTEES, AT MEETINGS AND WHENEVER THEY MAY REQUIRE IT, AN ACCOUNT OF ALL TRANSACTIONS AS TREASURER AND OF THE FINANCIAL CONDITION OF SBCSICA, PROVIDED THAT ROUTINE TRANSACTIONS MAY BE DELEGATED TO THE STAFF OF SBCSICA. THE TREASURER WILL WORK WITH BOOSTED FINANCE (A DIVISION OF VICTORY EDUCATION PARTNERS) TO ACCOMPLISH THE AFOREMENTIONED DUTIES IN ACCORDANCE WITH THE CONTRACTUALLY-ESTABLISHED DELEGATION OF CERTAIN SUCH DUTIES TO BOOSTED FINANCE. THE TREASURER SHALL PERFORM SUCH OTHER DUTIES AS THE BOARD OF TRUSTEES MAY FROM TIME TO TIME PRESCRIBE OR REQUIRE.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

► **Complete if the organization answered 'Yes' on Form 990, Part IV, line 33, 34, 35b, 36, or 37.**
► **Attach to Form 990.**
► **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization

SOUTH BRONX CHARTER SCHOOL FOR
INTERNATIONAL CULTURES AND THE ARTS

[redacted]

Part I Identification of Disregarded Entities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered 'Yes' on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Sec 512(b)(13) controlled entity? Yes	(g) Sec 512(b)(13) controlled entity? No
(1) FRIENDS OF SBCSICA, INC. 164 BRUCKNER BLVD BRONX, NY 10454 [redacted]	SUPPORT ANOTHER NON-PROFIT ORGANIZATION				N/A	X	
(2)							
(3)							
(4)							

Part III **Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) Disproportionate allocations? No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) General or managing partner? No	(k) Percentage ownership
(1)												
(2)												
(3)												

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Sec 512(b)(13) controlled entity? Yes	(i) Sec 512(b)(13) controlled entity? No
(1)									
(2)									
(3)									

Part V **Transactions With Related Organizations.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 34, 35b, or 36.

		Yes	No
	Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.		
1	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a	Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity **1 a**		X
b	Gift, grant, or capital contribution to related organization(s) **1 b**		X
c	Gift, grant, or capital contribution from related organization(s) **1 c**		X
d	Loans or loan guarantees to or for related organization(s) **1 d**		X
e	Loans or loan guarantees by related organization(s) **1 e**		X
f	Dividends from related organization(s) **1 f**		X
g	Sale of assets to related organization(s) **1 g**		X
h	Purchase of assets from related organization(s) **1 h**		X
i	Exchange of assets with related organization(s) **1 i**		X
j	Lease of facilities, equipment, or other assets to related organization(s) **1 j**		X
k	Lease of facilities, equipment, or other assets from related organization(s) **1 k**		X
l	Performance of services or membership or fundraising solicitations for related organization(s) **1 l**		X
m	Performance of services or membership or fundraising solicitations by related organization(s) **1 m**		X
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) **1 n**		X
o	Sharing of paid employees with related organization(s) **1 o**		X
p	Reimbursement paid to related organization(s) for expenses **1 p**		X
q	Reimbursement paid by related organization(s) for expenses **1 q**		X
r	Other transfer of cash or property to related organization(s) **1 r**		X
s	Other transfer of cash or property from related organization(s) **1 s**		X

2 If the answer to any of the above is 'Yes,' see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													

Part VII **Supplemental Information**

Provide additional information for responses to questions on Schedule R. See instructions.

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

► Attach to your tax return.

► Go to *www.irs.gov/Form4562* for instructions and the latest information.

OMB No. 1545-0172

2019

Attachment Sequence No. **179**

Name(s) shown on return: SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS

Business or activity to which this form relates

FORM 990/990-PF

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2018 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instrs	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2020. Add lines 9 and 10, less line 12 ►	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	317,327.

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2019	17	460,177.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ► ☐		

Section B — Assets Placed in Service During 2019 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property						
c	7-year property						
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs		S/L	
h	Residential rental property			27.5 yrs	MM	S/L	
				27.5 yrs	MM	S/L	
i	Nonresidential real property			39 yrs	MM	S/L	
					MM	S/L	

Section C — Assets Placed in Service During 2019 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs		S/L	
c	30-year			30 yrs	MM	S/L	
d	40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions	22	777,504.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.**)**

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** | **24b** If 'Yes,' is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions						**25**		
26 Property used more than 50% in a qualified business use:								
27 Property used 50% or less in a qualified business use:								
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						**28**		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							**29**	

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**don't** include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	**No**
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions **Note:** If your answer to 37, 38, 39, 40, or 41 is 'Yes,' don't complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2019 tax year (see instructions):					
43 Amortization of costs that began before your 2019 tax year				**43**	23,187.
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	23,187.

ARTICLE III
OFFICERS

THE BOARD OF TRUSTEES SHALL ELECT BY MAJORITY VOTE, FROM AMONG THE TRUSTEES, THE FOLLOWING OFFICERS:

SECTION 1. CHAIRPERSON OF THE BOARD OF TRUSTEES.
THE CHAIRPERSON OF THE BOARD OF TRUSTEES SHALL PRESIDE OVER ALL MEETINGS OF THE BOARD OF TRUSTEES. IN HIS OR HER ABSENCE, THE SECRETARY, OR THE TRUSTEE IN ATTENDANCE POSSESSING THE MOST SENIORITY IN THAT OFFICE, IN THAT ORDER, SHALL PRESIDE. THE CHAIRPERSON OF THE BOARD OF TRUSTEES SHALL APPOINT MEMBERS OF SPECIAL COMMITTEES, IF ANY. HE OR SHE SHALL ALSO PERFORM SUCH OTHER DUTIES AS MAY FROM TIME TO TIME BE ASSIGNED TO HIM OR HER BY THE BOARD OF TRUSTEES.

SECTION 2. SECRETARY.
THE SECRETARY SHALL KEEP, OR CAUSE TO BE KEPT, THE MINUTES OF ALL BOARD OF TRUSTEE MEETINGS. HE OR SHE SHALL BE CUSTODIAN OF THE RECORDS. HE OR SHE SHALL SEE THAT ALL NOTICES ARE DULY GIVEN IN ACCORDANCE WITH THE PROVISIONS OF THESE BYLAWS AND AS REQUIRED BY LAW. HE OR SHE SHALL PERFORM ALL DUTIES INCIDENT TO THE OFFICE OF SECRETARY AND SUCH OTHER DUTIES AS MAY FROM TIME TO TIME BE ASSIGNED TO HIM OR HER BY THE BOARD OF TRUSTEES.

SECTION 3. TREASURER.
THE TREASURER SHALL HAVE THE CUSTODY OF THE FUNDS AND SECURITIES OF SBCSICA AND SHALL CAUSE TO BE KEPT FULL AND ACCURATE ACCOUNTS OF RECEIPTS AND DISBURSEMENTS IN BOOKS BELONGING TO SBCSICA, AND SHALL DEPOSIT OR CAUSE TO BE DEPOSITED ALL MONIES AND OTHER VALUABLE EFFECTS IN THE NAME AND TO THE CREDIT OF SBCSICA IN SUCH DEPOSITORIES AS MAY BE DESIGNATED BY THE BOARD OF TRUSTEES. THE TREASURER SHALL DISBURSE THE FUNDS OF SBCSICA AS MAY BE ORDERED BY THE BOARD OF TRUSTEES TAKING PROPER VOUCHERS FOR THE DISBURSEMENTS, AND SHALL RENDER TO THE CHAIRPERSON, AND THE BOARD OF TRUSTEES, AT MEETINGS AND WHENEVER THEY MAY REQUIRE IT, AN ACCOUNT OF ALL TRANSACTIONS AS TREASURER AND OF THE FINANCIAL CONDITION OF SBCSICA, PROVIDED THAT ROUTINE TRANSACTIONS MAY BE DELEGATED TO THE STAFF OF SBCSICA. THE TREASURER WILL WORK WITH BOOSTED TO ACCOMPLISH THE AFOREMENTIONED DUTIES IN ACCORDANCE WITH THE CONTRACTUALLY-ESTABLISHED DELEGATION OF CERTAIN SUCH DUTIES TO BOOSTED. THE TREASURER SHALL PERFORM SUCH OTHER DUTIES AS THE BOARD OF TRUSTEES MAY FROM TIME TO TIME PRESCRIBE OR REQUIRE.

NCHENG LLP CERTIFIED PUBLIC ACCOUNTANTS
40 WALL ST 32ND FL
NEW YORK, NY 10005
212-785-0100

May 4, 2022

SOUTH BRONX CHARTER SCHOOL FOR
INTERNATIONAL CULTURES AND THE ARTS
164 Bruckner Blvd
BRONX, NY 10454

Dear Client:

Your 2020 Federal Return of Organization Exempt from Income Tax will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879-EO - IRS e-file Signature Authorization. No tax is payable with the filing of this return.

Please be sure to call us if you have any questions.

Sincerely,

MIAOLING LIN

Form **8879-EO**

Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization for an Exempt Organization

For calendar year 2020, or fiscal year beginning 7/01 , 2020, and ending 6/30 , 20 2021

► **Do not send to the IRS. Keep for your records.**

► **Go to *www.irs.gov/Form8879EO* for the latest information.**

OMB No. 1545-0047

2020

Name of exempt organization or person subject to tax
SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS

Taxpayer identification number [redacted]

Name and title of officer or person subject to tax
EVELYN HEY PRINCIPAL

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a,** or **7a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b,** or **7b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here ►	[X]	**b Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b** 8,957,010.
2a Form 990-EZ check here ►	[ ]	**b Total revenue,** if any (Form 990-EZ, line 9)	**2b**
3a Form 1120-POL check here ►	[ ]	**b Total tax** (Form 1120-POL, line 22)	**3b**
4a Form 990-PF check here ►	[ ]	**b Tax based on investment income** (Form 990-PF, Part VI, line 5)	**4b**
5a Form 8868 check here ►	[ ]	**b Balance due** (Form 8868, line 3c)	**5b**
6a Form 990-T check here ►	[ ]	**b Total tax** (Form 990-T, Part III, line 4)	**6b**
7a Form 4720 check here ►	[ ]	**b Total tax** (Form 4720, Part III, line 1)	**7b**

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above organization or [ ] I am a person subject to tax with respect to (name of organization) _____, (EIN) _____ and that I have examined a copy of the 2020 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize NCHENG LLP CERTIFIED PUBLIC ACCOUNTANTS to enter my PIN [redacted] as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2020 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency (ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the organization, I will enter my PIN as my signature on the tax year 2020 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ► _____ Date ► _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN [redacted]

I certify that the above numeric entry is my PIN, which is my signature on the 2020 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature ► MIAOLING LIN Date ► _____

ERO Must Retain This Form – See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Form **8868**
(Rev. January 2020)
Department of the Treasury
Internal Revenue Service

Application for Automatic Extension of Time To File an Exempt Organization Return

► **File a separate application for each return.**
► **Go to *www.irs.gov/Form8868* for the latest information.**

OMB No. 1545-0047

Electronic filing *(e-file)*. You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit *www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits*.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print

File by the due date for filing your return. See instructions.

Name of exempt organization or other filer, see instructions.
SOUTH BRONX CHARTER SCHOOL FOR
INTERNATIONAL CULTURES AND THE ARTS

Taxpayer identification number (TIN)
[redacted]

Number, street, and room or suite number. If a P.O. box, see instructions.
164 BRUCKNER BLVD

City, town or post office, state, and ZIP code. For a foreign address, see instructions.
BRONX, NY 10454

Enter the Return Code for the return that this application is for (file a separate application for each return) 01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ► SOUTH BRONX CHARTER SCHOOL FOR

  Telephone No. ► ([redacted] Fax No. ►
- If the organization does not have an office or place of business in the United States, check this box . . . . . ► ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . . . . . ► ☐. If it is for part of the group, check this box . . . ► ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until 5/15, 20 22, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

► ☐ calendar year 20 ____ or

► ☒ tax year beginning 7/01, 20 20, and ending 6/30, 20 21.

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	**3a**	$ 0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit	**3b**	$ 0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	**3c**	$ 0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

► Do not enter social security numbers on this form as it may be made public.
► Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

A For the 2020 calendar year, or tax year beginning 7/01 , 2020, and ending 6/30 , 20 2021

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C
SOUTH BRONX CHARTER SCHOOL FOR
INTERNATIONAL CULTURES AND THE ARTS
164 BRUCKNER BLVD
BRONX, NY 10454

D Employer identification number [redacted]

E Telephone number [redacted]

G Gross receipts $ 8,957,010.

F Name and address of principal officer: DONALD P MATTSON
SAME AS C ABOVE

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) ◄ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ► HTTP://WWW.SBCSICA.ORG

H(c) Group exemption number ►

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ► **L** Year of formation: 2005 **M** State of legal domicile: NY

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: THE SCHOOL PROVIDES SCIENTIFICALLY RESEARCH-PROVEN STANDARDS-BASED EDUCATIONAL PROGRAMS, WITH AN EMPHASIS ON INTERNATIONAL CULTURES, THE ARTS, AND MASTERY OF A SECOND LANGUAGE.

2 Check this box ► ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	7
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	7
5	Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	73
6	Total number of volunteers (estimate if necessary)	6	7
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	402,908.	1,337,461.
9	Program service revenue (Part VIII, line 2g)	7,744,888.	7,590,304.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	107,470.	29,245.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	8,255,266.	8,957,010.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	3,634,875.	3,991,590.
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25) ►		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	3,402,840.	3,351,472.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	7,037,715.	7,343,062.
19	Revenue less expenses. Subtract line 18 from line 12	1,217,551.	1,613,948.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	28,787,260.	29,318,770.
21	Total liabilities (Part X, line 26)	21,674,381.	20,591,943.
22	Net assets or fund balances. Subtract line 21 from line 20	7,112,879.	8,726,827.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

▶ Signature of officer — Date

▶ EVELYN HEY — PRINCIPAL
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
MIAOLING LIN	MIAOLING LIN			[redacted]

Firm's name ► NCHENG LLP CERTIFIED PUBLIC ACCOUNTANTS
Firm's address ► 40 WALL ST 32ND FL
NEW YORK, NY 10005
Firm's EIN ► [redacted]
Phone no. [redacted]

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III X

1 Briefly describe the organization's mission:

SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 6,354,435. including grants of $) (Revenue $ 7,590,304.)

REGULAR AND SPECIAL EDUCATION PROGRAMS

4b (Code:) (Expenses $ including grants of $) (Revenue $)

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe on Schedule O.)

(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses ► 6,354,435.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If 'Yes,' complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* See instructions?	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If 'Yes,' complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If 'Yes,' complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If 'Yes,' complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If 'Yes,' complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If 'Yes,' complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If 'Yes,' complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If 'Yes,' complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If 'Yes,' complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is 'Yes', then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If 'Yes,' complete Schedule D, Part VI*	11 a	X	
b	Did the organization report an amount for investments – other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If 'Yes,' complete Schedule D, Part VII*	11 b		X
c	Did the organization report an amount for investments – program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If 'Yes,' complete Schedule D, Part VIII*	11 c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If 'Yes,' complete Schedule D, Part IX*	11 d	X	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If 'Yes,' complete Schedule D, Part X*	11 e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If 'Yes,' complete Schedule D, Part X*	11 f	X	
12 a	Did the organization obtain separate, independent audited financial statements for the tax year? *If 'Yes,' complete Schedule D, Parts XI and XII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional*	12 b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If 'Yes,' complete Schedule E*	13	X	
14 a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If 'Yes,' complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If 'Yes,' complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If 'Yes,' complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If 'Yes,' complete Schedule G, Part I* See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If 'Yes,' complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If 'Yes,' complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If 'Yes,' complete Schedule H*	20a		X
b	If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If 'Yes,' complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If 'Yes,' complete Schedule I, Parts I and III*	**22**		X
23	Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If 'Yes,' complete Schedule J*	**23**	X	
24 a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No, 'go to line 25a*	**24a**	X	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	**24b**		X
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	**24c**		X
d	Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?	**24d**		X
25 a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If 'Yes,' complete Schedule L, Part I*	**25a**		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If 'Yes,' complete Schedule L, Part I*	**25b**		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If 'Yes,' complete Schedule L, Part II*	**26**		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If 'Yes,' complete Schedule L, Part III*	**27**		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If 'Yes,' complete Schedule L, Part IV*	**28a**		X
b	A family member of any individual described in line 28a? *If 'Yes,' complete Schedule L, Part IV*	**28b**		X
c	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? *If Yes,' complete Schedule L, Part IV*	**28c**		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If 'Yes,' complete Schedule M*	**29**	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If 'Yes,' complete Schedule M*	**30**		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If 'Yes,' complete Schedule N, Part I*	**31**		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If 'Yes,' complete Schedule N, Part II*	**32**		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If 'Yes,' complete Schedule R, Part I*	**33**		X
34	Was the organization related to any tax-exempt or taxable entity? *If 'Yes,' complete Schedule R, Part II, III, or IV, and Part V, line 1*	**34**	X	
35 a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	**35a**	X	
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If 'Yes,' complete Schedule R, Part V, line 2*	**35b**		X
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If 'Yes,' complete Schedule R, Part V, line 2*	**36**		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If 'Yes,' complete Schedule R, Part VI*	**37**		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O.	**38**	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1 a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	**1 a**	22		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	**1 b**	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			**1 c** X	

Part V **Statements Regarding Other IRS Filings and Tax Compliance** *(continued)*

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return **2a** 73			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	**2b**	X	
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions)			
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	**3a**		X
b	If 'Yes,' has it filed a Form 990-T for this year? *If 'No' to line 3b, provide an explanation on Schedule O*	**3b**		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	**4a**		X
b	If 'Yes,' enter the name of the foreign country ►			
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	**5a**		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	**5b**		X
c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?	**5c**		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	**6a**		X
b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	**6b**		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	**7a**		X
b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	**7b**		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	**7c**		X
d	If 'Yes,' indicate the number of Forms 8282 filed during the year **7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	**7e**		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**7f**		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	**7g**		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	**7h**		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	**8**		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	**9a**		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	**9b**		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 **10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities **10b**			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders **11a**			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) **11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	**12a**		
b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year **12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state?	**13a**		
	Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans **13b**			
c	Enter the amount of reserves on hand **13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	**14a**		X
b	If 'Yes,' has it filed a Form 720 to report these payments? *If 'No,' provide an explanation on Schedule O*	**14b**		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If 'Yes,' see instructions and file Form 4720, Schedule N.	**15**		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If 'Yes,' complete Form 4720, Schedule O.	**16**		X

Part VI **Governance, Management, and Disclosure** *For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

			Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year . . . . . If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	**1a**	7		
b Enter the number of voting members included on line 1a, above, who are independent	**1b**	7		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	**2**			X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	**3**		X	
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	**4**			X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	**5**			X
6 Did the organization have members or stockholders?	**6**			X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	**7a**			X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	**7b**			X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?	**8a**		X	
b Each committee with authority to act on behalf of the governing body?	**8b**		X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If 'Yes,' provide the names and addresses on Schedule O*	**9**			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

		Yes	No
10a Did the organization have local chapters, branches, or affiliates?	**10a**		X
b If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	**10b**		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	**11a**	X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O			
12a Did the organization have a written conflict of interest policy? *If 'No,' go to line 13*	**12a**	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	**12b**	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? *If 'Yes,' describe in Schedule O how this was done* . . . . SEE SCHEDULE O	**12c**	X	
13 Did the organization have a written whistleblower policy?	**13**	X	
14 Did the organization have a written document retention and destruction policy?	**14**	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a The organization's CEO, Executive Director, or top management official . . SEE SCHEDULE O	**15a**	X	
b Other officers or key employees of the organization	**15b**	X	
If 'Yes' to line 15a or 15b, describe the process in Schedule O (see instructions).			
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	**16a**		X
b If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	**16b**		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► NY

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. SEE SCHEDULE O

20 State the name, address, and telephone number of the person who possesses the organization's books and records ► SOUTH BRONX CHARTER SCHOOL FOR 164 BRUCKNER BLVD BRONX NY 10454 (646) 235-9061

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII X

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1 a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of 'key employee.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

X Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
SEE SCHEDULE O										
(1) EVELYN HEY	40									
PRINCIPAL	0				X			247,726.	0.	13,216.
(2) JOHANNA ALFONZO	40									
ASSISTANT PRINCIPA	0					X		134,745.	0.	24,724.
(3) ELVIRA BARONE	1									
MEMBER	0	X						0.	0.	0.
(4) JOHN R. POTAPCHUK	1									
MEMBER	0	X						0.	0.	0.
(5) RICHARD IZQUIERDO	1									
BOARD CHAIR	0	X		X				0.	0.	0.
(6) DONALD P MATTSON	1									
VICE CHAIR	0	X		X				0.	0.	0.
(7) ANGIE GONZALEZ	1									
MEMBER	0	X						0.	0.	0.
(8) GENNA FUKUDA	1									
MEMBER	0	X						0.	0.	0.
(9) PRISCILLA OCASIO	1									
MEMBER	0	X						0.	0.	0.
(10)										
(11)										
(12)										
(13)										
(14)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Comp [redacted] ees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organiza - tions below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1 b Subtotal ►								382,471.	0.	37,940.
c Total from continuation sheets to Part VII, Section A ►								0.	0.	0.
d Total (add lines 1b and 1c) ►								382,471.	0.	37,940.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ► 2

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If 'Yes,' complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If 'Yes,' complete Schedule J for such individual*	4	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If 'Yes,' complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
BOOSTED FINANCE 135 WEST 41 STREET 5TH FL NEW YORK, NY 10036	FINANCIAL SERVICES	129,201.
ARTHUR J GALLAGHER CO: FRAWLEY JR JOHN 250 PARK AVE #3 NEW YORK, NY	INSURANCE	111,083.
PARTNERS FOR ARCHITECTURE TOTAL 8 UNION ST STAMFORD, CT 06906	CONSTRUCTION	316,250.
LITTLE BIRD 234 5TH AVENUE SUITE 412 NEW YORK, NY 10001	HR RELATED	478,883.

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ► 4

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	1,337,421.			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	40.			
	g Noncash contributions included in lines 1a-1f	1g	30,544.			
	h **Total.** Add lines 1a-1f		1,337,461.			
Program Service Revenue		Business Code				
	2a STUDENT ENROLLMENT	611710	7,393,395.	7,393,395.		
	b FOOD SUBSIDY PROGRAM	611710	196,909.	196,909.		
	c					
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a-2f		7,590,304.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		29,245.	29,245.		
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
		(i) Real	(ii) Personal			
	6a Gross rents 6a					
	b Less: rental expenses 6b					
	c Rental income or (loss) 6c					
	d Net rental income or (loss)					
		(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory 7a					
	b Less: cost or other basis and sales expenses 7b					
	c Gain or (loss) 7c					
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18 8a					
	b Less: direct expenses 8b					
	c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities. See Part IV, line 19 9a					
	b Less: direct expenses 9b					
	c Net income or (loss) from gaming activities					
	10a Gross sales of inventory, less returns and allowances 10a					
	b Less: cost of goods sold 10b					
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
	11a					
	b					
	c					
	d All other revenue					
	e **Total.** Add lines 11a-11d					
	12 **Total revenue.** See instructions		8,957,010.	7,619,549.	0.	0.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX. ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	256,835.	230,367.	26,468.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	2,945,585.	2,642,027.	303,558.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	66,954.	60,055.	6,899.	
10 Payroll taxes	722,216.	647,788.	74,428.	
11 Fees for services (nonemployees):				
a Management				
b Legal	68,690.	61,610.	7,080.	
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion				
13 Office expenses	10,811.	9,697.	1,114.	
14 Information technology				
15 Royalties				
16 Occupancy	24,387.	21,874.	2,513.	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	980,413.	879,366.	101,047.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	864,289.	775,219.	89,070.	
23 Insurance	109,850.	23,328.	86,522.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a UTILITES	218,227.	195,737.	22,490.	
b CONTRACTED SERVICES - FINANCIA	197,551.		197,551.	
c BUILDING SECURITY AND MAINTENA	179,905.	161,366.	18,539.	
d FOOD COSTS	152,732.	152,732.		
e All other expenses	544,617.	493,269.	51,348.	
25 **Total functional expenses.** Add lines 1 through 24e	7,343,062.	6,354,435.	988,627.	0.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ► ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash — non-interest-bearing	61,413.	1	133,528.
	2	Savings and temporary cash investments	7,463,403.	2	7,484,181.
	3	Pledges and grants receivable, net	270,304.	3	508,969.
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	29,484.	9	39,415.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 24,444,783.			
	b	Less: accumulated depreciation — 10b: 5,843,455.	18,389,072.	10c	18,601,328.
	11	Investments — publicly traded securities		11	
	12	Investments — other securities. See Part IV, line 11		12	
	13	Investments — program-related. See Part IV, line 11		13	
	14	Intangible assets	531,480.	14	508,288.
	15	Other assets. See Part IV, line 11	2,042,104.	15	2,043,061.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	28,787,260.	16	29,318,770.
Liabilities	17	Accounts payable and accrued expenses	239,328.	17	284,741.
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities	20,040,000.	20	19,540,000.
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties	697,569.	24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	697,484.	25	767,202.
	26	**Total liabilities.** Add lines 17 through 25	21,674,381.	26	20,591,943.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ► [X] and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	7,112,879.	27	8,726,827.
	28	Net assets with donor restrictions		28	
		Organizations that do not follow FASB ASC 958, check here ► ☐ and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	7,112,879.	32	8,726,827.
	33	Total liabilities and net assets/fund balances	28,787,260.	33	29,318,770.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	8,957,010.
2	Total expenses (must equal Part IX, column (A), line 25)	2	7,343,062.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,613,948.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	7,112,879.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	8,726,827.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____			
	If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c		X
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		X
b	If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► **Attach to Form 990 or Form 990-EZ.**

► **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS

Employer identification number [redacted]

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☒ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:

10 ☐ An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations . . . . . .

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants.')						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ► ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f)) . . . . . 14 %

15 Public support percentage from 2019 Schedule A, Part II, line 14 . . . . . 15 %

16a **33-1/3% support test—2020.** If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ► ☐

b **33-1/3% support test—2019.** If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ► ☐

17a **10%-facts-and-circumstances test—2020.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . . ► ☐

b **10%-facts-and-circumstances test—2019.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization . . . . . ► ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . ► ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants.')						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ► ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2019 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2020** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2019** Schedule A, Part III, line 17	18	%

19a **33-1/3% support tests—2020.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ► ☐

b **33-1/3% support tests—2019.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ► ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► ☐

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If 'No,' describe in* ***Part VI*** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If 'Yes,' explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If 'Yes,' answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If 'Yes,' describe in* ***Part VI*** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If 'Yes,' explain in* ***Part VI*** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ('foreign supported organization')? *If 'Yes' and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If 'Yes,' describe in* ***Part VI*** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If 'Yes,' explain in* ***Part VI*** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If 'Yes,' answer lines 5b and 5c below (if applicable). Also, provide detail in* ***Part VI,*** *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If 'Yes,' provide detail in* ***Part VI.***	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? *If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If 'Yes,' provide detail in* ***Part VI.***	9a		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If 'Yes,' provide detail in* ***Part VI.***	9b		
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If 'Yes,' provide detail in* ***Part VI.***	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If 'Yes,' answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.).*	10b		

Part IV Supporting Organizations *(continued)*

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described in lines 11b and 11c below, the governing body of a supported organization?	11a	
b	A family member of a person described in line 11a above?	11b	
c	A 35% controlled entity of a person described in line 11a or 11b above? *If 'Yes' to line 11a, 11b, or 11c, provide detail in* ***Part VI.***	11c	

Section B. Type I Supporting Organizations

		Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If 'No,' describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax* year.	1	
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If 'Yes,' explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2	

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If 'No,' describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1	

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If 'No,' explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2	
3	By reason of the relationship described in line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If 'Yes,' describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	3	

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* ***(see instructions).***

a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*

c ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a governmental entity (see instructions).*

		Yes	No
2	Activities Test. ***Answer lines 2a and 2b below.***		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If 'Yes,' then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a	
b	Did the activities described in line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If 'Yes,' explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b	
3	Parent of Supported Organizations. ***Answer lines 3a and 3b below.***		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If 'Yes' or 'No,' provide details in* ***Part VI.***	3a	
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If 'Yes,' describe in* ***Part VI*** *the role played by the organization in this regard.*	3b	

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income

			(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	**1**		
2	Recoveries of prior-year distributions	**2**		
3	Other gross income (see instructions)	**3**		
4	Add lines 1 through 3.	**4**		
5	Depreciation and depletion	**5**		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	**6**		
7	Other expenses (see instructions)	**7**		
8	**Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	**8**		

Section B – Minimum Asset Amount

			(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	**1a**		
b	Average monthly cash balances	**1b**		
c	Fair market value of other non-exempt-use assets	**1c**		
d	**Total** (add lines 1a, 1b, and 1c)	**1d**		
e	**Discount** claimed for blockage or other factors *(explain in detail in **Part VI**)*:			
2	Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3	Subtract line 2 from line 1d.	**3**		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6	Multiply line 5 by 0.035.	**6**		
7	Recoveries of prior-year distributions	**7**		
8	**Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C – Distributable Amount

			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	**1**	
2	Enter 0.85 of line 1.	**2**	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	**3**	
4	Enter greater of line 2 or line 3.	**4**	
5	Income tax imposed in prior year	**5**	
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**	

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D – Distributions		**Current Year**
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required – *provide details in* ***Part VI***)	5	
6 Other distributions (describe in **Part VI**). See instructions.	6	
7 **Total annual distributions.** Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in **Part VI**). See instructions.	8	
9 Distributable amount for 2020 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

Section E – Distribution Allocations (see instructions)	**(i) Excess Distributions**	**(ii) Underdistributions Pre-2020**	**(iii) Distributable Amount for 2020**
1 Distributable amount for 2020 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2020 (reasonable cause required – *explain in* ***Part VI***). See instructions.			
3 Excess distributions carryover, if any, to 2020			
a From 2015			
b From 2016			
c From 2017			
d From 2018			
e From 2019			
f **Total** of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2020 distributable amount			
i Carryover from 2015 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2020 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2020 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* ***Part VI***. See instructions.			
6 Remaining underdistributions for 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI***. See instructions.			
7 **Excess distributions carryover to 2021.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2016			
b Excess from 2017			
c Excess from 2018			
d Excess from 2019			
e Excess from 2020			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule B
(Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

► **Attach to Form 990, Form 990-EZ, or Form 990-PF.**
► **Go to *www.irs.gov/Form990* for the latest information.**

OMB No. 1545-0047

2020

Name of the organization SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS

Employer identification number [redacted]

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[X] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[ ] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (**1**) $5,000; or (**2**) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering 'N/A' in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year . ►$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer 'No' on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization: SOUTH BRONX CHARTER SCHOOL FOR

Employer identification number: [redacted]

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	FED FUNDING-TITLE I 400 MARYLAND AVE,SW WASHINGTON, DC 20202	$ 236,079.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	FED FUNDING-TITLE IIA 400 MARYLAND AVE,SW WASHINGTON, DC 20202	$ 58,816.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	NYS DEPT. OF EDU - TEXTBOOK 89 WASHINGTON AVE ALBANY, NY 12234	$ 27,227.	Person [ ] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
4	FED FUNDING-TITLE III 400 MARYLAND AVE, SW WASHINGTON, DC 20202	$ 13,046.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5	FED FUNDING-TITLE IV 400 MARYLAND AVE,SW WASHINGTON, DC 20202	$ 32,855.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
6	US SMALL BUSINESS ADMINISTRATION 409 3RD ST SW WASHINGTON, DC 20416	$ 697,569.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: SOUTH BRONX CHARTER SCHOOL FOR

Employer identification number: [redacted]

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
3	STATE FUNDING:NYSTL - TEXTBOOKS	$ 27,227.	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

Name of organization
SOUTH BRONX CHARTER SCHOOL FOR

[redacted] n number

Part III ***Exclusively*** **religious, charitable, etc., contributions to organizations described c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this information once. See instructions.) ► $ N/A
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	N/A		

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	**Relationship of transferor to transferee**

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	**Relationship of transferor to transferee**

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	**Relationship of transferor to transferee**

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	**Relationship of transferor to transferee**

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered 'Yes' on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
► Attach to Form 990.
► Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization

SOUTH BRONX CHARTER SCHOOL FOR
INTERNATIONAL CULTURES AND THE ARTS

Employer identification number

[redacted]

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of a historically important land area
☐ Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

		Held at the End of the Tax Year
a Total number of conservation easements	2a	
b Total acreage restricted by conservation easements	2b	
c Number of conservation easements on a certified historic structure included in (a)	2c	
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►

4 Number of states where property subject to conservation easement is located ►

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ►$

(ii) Assets included in Form 990, Part X ►$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ►$

b Assets included in Form 990, Part X ►$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange program
- e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered 'Yes' on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered 'Yes' on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment ► _____ %
- b Permanent endowment ► _____ %
- c Term endowment ► _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations	3a(i)		
(ii) Related organizations	3a(ii)		
b If 'Yes' on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,823,000.		1,823,000.
b Buildings		18,057,399.	3,122,921.	14,934,478.
c Leasehold improvements				
d Equipment		2,077,417.	1,860,960.	216,457.
e Other		2,486,967.	859,574.	1,627,393.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* ►				18,601,328.

Part VII Investments – Other Securities. N/A
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. *(Column (b) must equal Form 990, Part X, column (B) line 12.)* ►		

Part VIII Investments – Program Related. N/A
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. *(Column (b) must equal Form 990, Part X, column (B) line 13.)* ►		

Part IX Other Assets.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) RESTRICTED CASH AND ESCROW RESERVE	2,043,061.
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. *(Column (b) must equal Form 990, Part X, column (B) line 15.)* ►	2,043,061.

Part X Other Liabilities.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ACCRUED INTEREST	201,058.
(3) ACCRUED SUMMER VACATION	547,882.
(4) REFUNDABLE ADVACNES	18,262.
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. *(Column (b) must equal Form 990, Part X, column (B) line 25.)* ►	767,202.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII. SEE PART XIII [X]

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	8,957,010.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines **2a** through **2d**		2e	
3	Subtract line **2e** from line **1**		3	8,957,010.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines **4a** and **4b**		4c	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*		5	8,957,010.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	7,343,062.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines **2a** through **2d**		2e	
3	Subtract line **2e** from line **1**		3	7,343,062.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines **4a** and **4b**		4c	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*		5	7,343,062.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X - FASB ASC 740 FOOTNOTE

TAX STATUS

THE SCHOOL IS TAX-EXEMPT UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE (IRC) AND HAS BEEN CLASSIFIED AS A PUBLICLY SUPPORTED ORGANIZATION AS DESCRIBED IN IRC SECTIONS 509(A)(1) AND 170(B)(1)(A)(II).

ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA REQUIRE MANAGEMENT TO EVALUATE TAX POSITIONS TAKEN AND RECOGNIZE A TAX LIABILITY (OR ASSET) IF THE SCHOOL HAS TAKEN AN UNCERTAIN POSITION THAT MORE LIKELY THAN NOT WOULD NOT BE

Part XIII Supplemental Information *(continued)*

PART X - FASB ASC 740 FOOTNOTE (CONTINUED)

SUSTAINED UPON EXAMINATION BY TAXING AUTHORITIES. MANAGEMENT HAS ANALYZED THE TAX POSITIONS TAKEN AND HAS CONCLUDED THAT, AS OF JUNE 30, 2021, THERE ARE NO UNCERTAIN POSITIONS TAKEN OR EXPECTED TO BE TAKEN THAT WOULD REQUIRE RECOGNITION OR DISCLOSURE IN THE ACCOMPANYING FINANCIAL STATEMENTS.

THE SCHOOL IS NO LONGER SUBJECT TO INCOME TAX EXAMINATION BY FEDERAL, STATE OR LOCAL TAX AUTHORITIES FOR YEARS BEFORE JUNE 30, 2018.

SCHEDULE E
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Schools

► **Complete if the organization answered 'Yes' on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.**
► **Attach to Form 990 or Form 990-EZ.**
► **Go to *www.irs.gov/Form990* for the latest information.**

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization: SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS

[redacted] number

Part I

		YES	NO
1	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	1	X	
2	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	2	X	
3	Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet homepage at all times during its taxable year in a manner reasonably expected to be noticed by visitors to the homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If 'Yes,' please describe. If 'No,' please explain. If you need more space, use Part II	3	X	
	SEE PART II			
4	Does the organization maintain the following?			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	4a	X	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	4b		X
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	4c	X	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	4d	X	
	If you answered 'No' to any of the above, please explain. If you need more space, use Part II.			
	4B: NOT APPLICABLE - THE SCHOOL DOES NOT OFFER SCHOLARSHIPS.			
5	Does the organization discriminate by race in any way with respect to:			
a	Students' rights or privileges?	5a		X
b	Admissions policies?	5b		X
c	Employment of faculty or administrative staff?	5c		X
d	Scholarships or other financial assistance?	5d		X
e	Educational policies?	5e		X
f	Use of facilities?	5f		X
g	Athletic programs?	5g		X
h	Other extracurricular activities?	5h		X
	If you answered 'Yes' to any of the above, please explain. If you need more space, use Part II.			
6a	Does the organization receive any financial aid or assistance from a governmental agency?	6a	X	
b	Has the organization's right to such aid ever been revoked or suspended?	6b		X
	If you answered 'Yes' on either line 6a or line 6b, explain on Part II. SEE PART II			
7	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If 'No,' explain on Part II	7	X	

Part II **Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information. See instructions.

SCHEDULE E, LINE 3 - RACIALLY NONDISCRIMINATORY POLICY PUBLICIZED

THE SCHOOL IS OPEN TO ALL CHILDREN ON A SPACE AVAILABLE BASIS WITHIN EACH GRADE RANGING FROM KINDERGARTEN THROUGH SIXTH GRADE.

THE SCHOOL'S ADMISSIONS POLICY AND PROCEDURES STATED THAT ADMISSION IS NOT BASED ON INTELLIGENCE, ACHIEVEMENT OR ATTITUDE, ATHLETIC ABILITY, DISABILITY, ETHNICITY, RACE, CREED, GENDER, NATIONAL ORIGIN, RELIGION OR ANCESTRY.

SCHEDULE E, LINE 6 - EXPLANATION OF AID OR ASSISTANCE FROM GOVERNMENTAL AGENCY

SCHEDULE E- EXPLANATION FOR LINE 6A

THE SCHOOL APPLIES FOR VARIOUS GOVERNMENT GRANTS EACH YEAR WHICH ARE BASED ON SEVERAL FACTORS SUCH AS TOTAL STUDENTS ENROLLED IN THE SCHOOL. REIMBURSEMENT UNDER PER-PUPIL GRANTS IS THE RESULT OF THE CALCULATION OF FULL-TIME EQUIVALENT STUDENTS ATTENDING THE SCHOOL MULTIPLIED BY A RATE DETERMINDED EACH YEAR BY NEW YORK STATE.

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

► **Complete if the organization answered 'Yes' on Form 990, Part IV, line 23.**

► **Attach to Form 990.**

► **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization: SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS

Employer identification number: [redacted]

Part I Questions Regarding Compensation

		Yes	No
1 a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.		
	☐ First-class or charter travel		
	☐ Travel for companions		
	☐ Tax indemnification and gross-up payments		
	☐ Discretionary spending account		
	☐ Housing allowance or residence for personal use		
	☐ Payments for business use of personal residence		
	☐ Health or social club dues or initiation fees		
	☐ Personal services (such as maid, chauffeur, chef)		
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If 'No,' complete Part III to explain . . . . . **1 b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? **2**		
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.		
	☐ Compensation committee		
	☐ Independent compensation consultant		
	☐ Form 990 of other organizations		
	☐ Written employment contract		
	☐ Compensation survey or study		
	☒ Approval by the board or compensation committee		
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
a	Receive a severance payment or change-of-control payment? . . . . . **4 a**		X
b	Participate in or receive payment from a supplemental nonqualified retirement plan? . . . . . **4 b**		X
c	Participate in or receive payment from an equity-based compensation arrangement? . . . . . **4 c**		X
	If 'Yes' to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.		
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
a	The organization? . . . . . **5 a**		X
b	Any related organization? . . . . . **5 b**		X
	If 'Yes' on line 5a or 5b, describe in Part III.		
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
a	The organization? . . . . . **6 a**		X
b	Any related organization? . . . . . **6 b**		X
	If 'Yes' on line 6a or 6b, describe in Part III.		
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If 'Yes,' describe in Part III **7**		X
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If 'Yes,' describe in Part III **8**		X
9	If 'Yes' on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? **9**		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

	(A) Name and Title		**(B)** Breakdown of W-2 and/or 1099-MISC compensation			**(C)** Retirement and other deferred compensation	**(D)** Nontaxable benefits	**(E)** Total of columns(B)(i)-(D)	**(F)** Compensation in column (B) reported as deferred on prior Form 990
			(i) Base compensation	**(ii)** Bonus & incentive compensation	**(iii)** Other reportable compensation				
1	EVELYN HEY PRINCIPAL	(i) (ii)	247,726. 0.	0. 0.	0. 0.	7,437. 0.	5,779. 0.	260,942. 0.	0. 0.
2	JOHANNA ALFONZO ASSISTANT PRINCIPA	(i) (ii)	134,745. 0.	0. 0.	0. 0.	0. 7,294.	0. 17,430.	134,745. 24,724.	0. 0.
3		(i) (ii)							
4		(i) (ii)							
5		(i) (ii)							
6		(i) (ii)							
7		(i) (ii)							
8		(i) (ii)							
9		(i) (ii)							
10		(i) (ii)							
11		(i) (ii)							
12		(i) (ii)							
13		(i) (ii)							
14		(i) (ii)							
15		(i) (ii)							
16		(i) (ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE K
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax-Exempt Bonds

► **Complete if the organization answered 'Yes' on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.**
► **Attach to Form 990.**
► **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization: SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS

Employer identification number: [redacted]

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
							Yes	No	Yes	No	Yes	No
A	BUILD NYC RESOURCE CORP.	45-4040561	12008EBW5	6/01/2013	215,000.	ACQ./CONST. SCHOOL BLDG		X		X		X
B	BUILD NYC RESOURCE CORP.	45-4040561	12008EBX3	6/01/2013	450,000.	ACQ./CONST. SCHOOL BLDG		X		X		X
C	BUILD NYC RESOURCE CORP.	45-4040561	12008EBY1	6/01/2013	2,505,000.	ACQ./CONST. SCHOOL BLDG		X		X		X
D	BUILD NYC RESOURCE CORP.	45-4040561	12008EBZ8	6/01/2013	7,030,000.	ACQ./CONST. SCHOOL BLDG		X		X		X

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired				
2	Amount of bonds legally defeased				
3	Total proceeds of issue	21,586,825.			
4	Gross proceeds in reserve funds	1,486,069.			
5	Capitalized interest from proceeds	371,201.			
6	Proceeds in refunding escrows				
7	Issuance costs from proceeds	969,467.			
8	Credit enhancement from proceeds				
9	Working capital expenditures from proceeds				
10	Capital expenditures from proceeds	19,761,264.			
11	Other spent proceeds				
12	Other unspent proceeds				
13	Year of substantial completion				

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?		X						
15	Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?	X							
16	Has the final allocation of proceeds been made?	X							
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X							

Part III Private Business Use

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X						
2 Are there any lease arrangements that may result in private business use of bond-financed property?		X						
3a Are there any management or service contracts that may result in private business use of bond-financed property?		X						
b If 'Yes' to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c Are there any research agreements that may result in private business use of bond-financed property?		X						
d If 'Yes' to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?	NONE							
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ►	%		%		%		%	
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ►	%		%		%		%	
6 Total of lines 4 and 5	%		%		%		%	
7 Does the bond issue meet the private security or payment test?								
8a Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?								
b If 'Yes', to line 8a, enter the percentage of bond-financed property sold or disposed of	%		%		%		%	
c If 'Yes' to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?								

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X						
2 If 'No' to line 1, did the following apply?								
a Rebate not due yet?		X						
b Exception to rebate?		X						
c No rebate due?								
If 'Yes' to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?								

Part IV Arbitrage *(continued)*

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?								
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?								
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?								
7 Has the organization established written procedures to monitor the requirements of section 148 ?								

Part V Procedures To Undertake Corrective Action

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?								

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. See instructions.

ADDITIONAL INFORMATION

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND ARTS (SBCICA) USED THE PROCEEDS OF THE SERIES 2013 BONDS FOR THE FOLLOWING PURPOSES: I) REFINANCING OUTSTANDING COMMERCIAL LOANS IN THE AGGREGATE PRINCIPAL AMOUNT OF $675,356, THE PROCEEDS OF WHICH,TOGETHER WITH OTHER FUNDS OF THE BORROWER, WERE USED TO FINANCE THE COSTS OF ACQUIRING A SITE (THE "SITE") AND RELATED TWO-STORY BUILDING,LOCATED AT 164 BRUCKNER BOULEVARD, BRONX, NEW YORK; II) FINANCING THE DEMOLITION OF THE EXISTING TWO-STORY BUILDING ON THE SITE; III) FINANCING THE COST OF CONSTRUCTNG A NEW APPROXIMATELY 39,614 SQUARE FOOT FIVE-STORY BUILDING ON THE SITE AND EQUIPPING AND/OR FURNISHING THE NEW FACILITY; (IV) FUNDING A DEBT SERVICE RESERVE FUND AND CAPITALIZED INTEREST FOR THE SERIES 2013 BONDS AND (V)PAYING CERTAIN COSTS RELATED TO THE ISSUANCE OF THE SERIES 2013 BONDS (COLLECTIVELY, THE "PROJECT").

THE NEW FACILITY WAS COMPLETED IN 2015 AND WAS IN SERVIVE IN SEPTEMBER 2015. IT PROVIDED 18 CLASSROOMS, CAFETERIA, KITCHEN, ADMINISTRATIVE OFFICES, LOBBY, PROJECT ROOM, ART ROOM, MUSIC ROOM, LANGUAGE LAB, MEDIA CENTER, TEACHER'S LOUNGE AND VARIOUS OTHER STORAGE AND MULTIPURPOSE ROOMS AND OFFICES.

THE TRUSTEE UNDER THE INDENTURE WILL HOLD, CONTROL AND MAINTAIN THE FOLLOWING FUNDS AND ACCOUNTS AS FIDUCIARY: 1)PROJECT FUND 2)BOND FUND 3) RENEWAL FUND 4)EARNINGS FUND 5) REBATE FUND 6) DEBT SERVICE RESERVE FUND AND 7) REPAIR AND REPLACEMENT FUND.

SCHEDULE K
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax-Exempt Bonds

► **Complete if the organization answered 'Yes' on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.**
► **Attach to Form 990.**
► **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization: SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS

[redacted] number

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
							Yes	No	Yes	No	Yes	No
A	BUILD NYC RESOURCE CORP.	45-4040561	12008ECA2	6/01/2013	11,450,000.	ACQ./CONST. SCHOOL BLDG		X		X		X
B												
C												
D												

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired				
2	Amount of bonds legally defeased				
3	Total proceeds of issue				
4	Gross proceeds in reserve funds				
5	Capitalized interest from proceeds				
6	Proceeds in refunding escrows				
7	Issuance costs from proceeds				
8	Credit enhancement from proceeds				
9	Working capital expenditures from proceeds				
10	Capital expenditures from proceeds				
11	Other spent proceeds				
12	Other unspent proceeds				
13	Year of substantial completion				

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?								
15	Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?								
16	Has the final allocation of proceeds been made?								
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?								

Part III Private Business Use

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?								
2 Are there any lease arrangements that may result in private business use of bond-financed property?								
3a Are there any management or service contracts that may result in private business use of bond-financed property?								
b If 'Yes' to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c Are there any research agreements that may result in private business use of bond-financed property?								
d If 'Yes' to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ►	%		%		%		%	
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ►	%		%		%		%	
6 Total of lines 4 and 5	%		%		%		%	
7 Does the bond issue meet the private security or payment test?								
8a Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?								
b If 'Yes', to line 8a, enter the percentage of bond-financed property sold or disposed of	%		%		%		%	
c If 'Yes' to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?								

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?								
2 If 'No' to line 1, did the following apply?								
a Rebate not due yet?								
b Exception to rebate?								
c No rebate due?								
If 'Yes' to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?								

Part IV Arbitrage *(continued)*

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
4 a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?								
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								
5 a Were gross proceeds invested in a guaranteed investment contract (GIC)?								
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?								
7 Has the organization established written procedures to monitor the requirements of section 148 ?								

Part V Procedures To Undertake Corrective Action

Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. See instructions.

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

► **Complete if the organizations answered 'Yes' on Form 990, Part IV, lines 29 or 30.**
► **Attach to Form 990.**
► **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization: SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS

Employer identification number: [redacted]

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art — Works of art				
2	Art — Historical treasures				
3	Art — Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities — Publicly traded				
10	Securities — Closely held stock				
11	Securities — Partnership, LLC, or trust interests				
12	Securities — Miscellaneous				
13	Qualified conservation contribution — Historic structures				
14	Qualified conservation contribution — Other				
15	Real estate — Residential				
16	Real estate — Commercial				
17	Real estate — Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ► (TEXTBOOKS)	X	1	27,227.	FMV
26	Other ► (LIBRARY)	X	1	2,917.	FMV
27	Other ► (SOFTWARE)	X	1	400.	FMV
28	Other ► ( )				

29	Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement	29	

			Yes	No
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	30a		X
b	If 'Yes,' describe the arrangement in Part II.			
31	Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	31		X
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		X
b	If 'Yes,' describe in Part II.			
33	If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
► **Attach to Form 990 or 990-EZ.**
► **Go to *www.irs.gov/Form990* for the latest information.**

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS

Employer identification number [redacted]

FORM 990, PART III, LINE 1 - ORGANIZATION MISSION

IN AN EFFORT TO REPRESENT THE COMMUNITY'S PRESTIGE, THE SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURE AND THE ARTS IS A MODEL OF EXCELLENCE PROVIDING ITS YOUNGSTERS WITH A CONSTRUCTIVIST AND CHILD-CENTERED CURRICULUM. OUR COMMUNITY, OUR PARENTS, AND STAFF ARE EMPOWERED TO PARTICIPATE MEANINGFULLY IN OUR SCHOOL TO STRENGTHEN ITS POTENTIAL FOR SUCCESS. OUR INTELLECTUALLY CHALLENGING AND STANDARDS BASED CURRICULUM IS ENRICHED BY OUR INTERNATIONAL PERSPECTIVE, THE ARTS, AND OUR DUAL LANGUAGE PROGRAM. OUR STUDENTS RECEIVE A WELL-ROUNDED EDUCATION THAT USES THE ARTS TO PROMOTE EXCELLENCE IN ALL AREAS: COGNITIVE, SOCIAL, EMOTIONAL, AND MORAL. OUR SCHOOL MEETS OR EXCEEDS NEW YORK STATE LEARNING STANDARDS, ALIGNS STUDENT LEARNING TO THOSE STANDARDS AND SUPPORTS TEACHERS WITH PROFESSIONAL DEVELOPMENT OPPORTUNITIES.

THE FUNDAMENTAL PHILOSOPHY AND BELIEF AT THE SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS IS THAT ALL CHILDREN CAN LEARN. ALL CHILDREN HAVE THE RIGHT TO ATTEND SCHOOLS IN WHICH THEY CAN PROGRESS AND LEARN. THEY SHALL HAVE A REAL OPPORTUNITY TO LEARN EQUALLY RIGOROUS CONTENT. WE HOLD OUR SCHOOL ACCOUNTABLE TO THE SAME STANDARDS AS THOSE OF THE HIGHEST PERFORMING SCHOOLS IN OUR STATE. THE SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS ENCOURAGES TEACHERS TO ENGAGE IN "PERFORMANCE-BASED" INSTRUCTION, SO THAT OUR STUDENTS LEARN BOTH THE BASICS AND THE HIGHER-LEVEL SKILLS THEY WILL NEED AFTER GRADUATION. PERFORMANCE-BASED CLASSES ARE MORE DIFFICULT TO DESIGN AND TEACH THAN THE LECTURE APPROACH, BUT THEY HELP CHILDREN LEARN BETTER AND BECOME EXCITED ABOUT LEARNING. CHILDREN LEARN BY DOING. STUDENTS ARE REQUIRED TO PROVE, THROUGH THEIR PROJECTS AND PRESENTATIONS, THAT THEY HAVE MASTERED KNOWLEDGE AND SKILLS IN LANGUAGE ARTS, SOCIAL STUDIES, MATHEMATICS, AND SCIENCE.

Name of the organization SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS

Employer identification number [redacted]

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

THE DRAFT 990 IS REVIEWED AND COMMENTED UPON BY BOARD MEMBERS PRIOR TO FILING THE 990.

FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS

DESCRIPTION OF PROCESS TO MONITOR TRANSACTIONS FOR CONFLICTS OF INTEREST.

A. EACH COVERED PERSON SHALL ANNUALLY SIGN A STATEMENT THAT AFFIRMS THAT SUCH PERSON:

1. HAS RECEIVED A COPY OF THE POLICY.

2. HAS READ AND UNDERSTANDS THE POLICY.

3. HAS AGREED TO COMPLY WITH THE POLICY, AND

4. UNDERSTANDS THAT THE CORPORATION IS A CHARITABLE ORGANIZATION AND THAT IN ORDER TO MAINTAIN ITS FEDERAL TAX EXEMPTION AND THE TRUST OF THE PUBLIC IT MUST DILIGENTLY AVOID CONFLICTS OF INTEREST OR THE APPEARANCE OF ANY CONFLICT AND ENGAGE PRIMARILY IN ACTIVITIES THAT ACCOMPLISH ONE OR MORE OF ITS TAX-EXEMPT PURPOSES.

B. THIS POLICY SHALL BE REVIEWED ANNUALLY FOR THE INFORMATION AND GUIDANCE OF COVERED PERSONS, AND ANY NEW COVERED PERSON SHALL BE ADVISED OF THE POLICY UPON BECOMING A COVERED PERSON AND SHALL FILE AN ANNUAL STATEMENT WITH THE CORPORATION.

C. TO FURTHER THE PURPOSE OF THE DISCLOSURE PROVISIONS OF THIS POLICY.

FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS - CEO & TOP MANAGEMENT

THE SALARY BUDGET IS PREPARED AT THE RECOMMENDATION OF THE PRINCIPAL AND BOARD FINANCE COMMITTE. OTHER TEACHER SALARY SCALES, INCLUDING THE DOE ARE TAKEN INTO ACCOUNT WHEN DETERMINING SALARIES.

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

ALL FINANCIAL STATEMENTS AND TAX RETURNS ARE OPEN FOR PUBLIC INSPECTION UPON REQUEST. ALL FINANCIAL STATEMENTS AND TAX RETURNS ARE SUBMITTED TO GRANT-MAKING GOVERNMENT AGENCIES. ALSO, THE ORGANIZATION TIMELY FILES ITS NYS CHAR 500 ANNUAL REPORT WITH THE OFFICE OF THE NY STATE ATTORNEY GENERAL. THE NYSOAG POSTS THE

Name of the organization SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS

Employer identification number [redacted]

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE (CONTINUED)

ORGANIZATION'S FINANCIAL STATEMENTS, FED 990 TAX RETURN AND THE NYS CHAR 500 ON ITS CHARITITES BUREAU INTERNET WEBSITE.

FORM 990, PART VII - COMPENSATION EXPLANATION

ELVIRA BARONE

ORGANIZATION BYLAWS SECTION 7. COMPENSATION. TRUSTEES SHALL NOT RECEIVE ANY SALARY, FEES OR OTHER FINANCIAL COMPENSATION FOR THEIR SERVICE TO SBCSICA, BUT BY RESOLUTION OF THE BOARD OF TRUSTEES, REASONABLE EXPENSES RELATED TO ATTENDANCE OF MEETINGS OF THE BOARD OF TRUSTEES, IF ANY, MAY BE REIMBURSED. NOTHING HEREIN SHALL BE CONSTRUED TO PRECLUDE ANY TRUSTEE FROM SERVING SBCSICA IN ANY OTHER CAPACITY AND RECEIVING COMPENSATION THEREFOR. THE BY-LAWS ARE ATTACHED IN A SUPPLEMENTAL NOTE TO SCHEDULE O.

FED 990 PART VII PAGE 7 COMPENSATION

ARTICLE III

OFFICERS

THE BOARD OF TRUSTEES SHALL ELECT BY MAJORITY VOTE, FROM AMONG THE TRUSTEES, THE FOLLOWING OFFICERS:

SECTION 1. CHAIRPERSON OF THE BOARD OF TRUSTEES. THE CHAIRPERSON OF THE BOARD OF TRUSTEES SHALL PRESIDE OVER ALL MEETINGS OF THE BOARD OF TRUSTEES. IN HIS OR HER ABSENCE, THE SECRETARY, OR THE TRUSTEE IN ATTENDANCE POSSESSING THE MOST SENIORITY IN THAT OFFICE, IN THAT ORDER, SHALL PRESIDE. THE CHAIRPERSON OF THE BOARD OF TRUSTEES SHALL APPOINT MEMBERS OF SPECIAL COMMITTEES, IF ANY. HE OR SHE SHALL ALSO PERFORM SUCH OTHER DUTIES AS MAY FROM TIME TO TIME BE ASSIGNED TO HIM OR HER BY THE BOARD OF TRUSTEES.

SECTION 2. SECRETARY. THE SECRETARY SHALL KEEP, OR CAUSE TO BE KEPT, THE MINUTES OF ALL BOARD OF TRUSTEE MEETINGS. HE OR SHE SHALL BE CUSTODIAN OF THE RECORDS. HE OR SHE SHALL SEE THAT ALL NOTICES ARE DULY GIVEN IN ACCORDANCE WITH THE PROVISIONS OF THESE BYLAWS AND AS REQUIRED BY LAW. HE OR SHE SHALL PERFORM ALL DUTIES INCIDENT TO

THE OFFICE OF SECRETARY AND SUCH OTHER DUTIES AS MAY FROM TIME TO TIME BE ASSIGNED TO HIM OR HER BY THE BOARD OF TRUSTEES.

SECTION 3. TREASURER. THE TREASURER SHALL HAVE THE CUSTODY OF THE FUNDS AND SECURITIES OF SBCSICA AND SHALL CAUSE TO BE KEPT FULL AND ACCURATE ACCOUNTS OF RECEIPTS AND DISBURSEMENTS IN BOOKS BELONGING TO SBCSICA, AND SHALL DEPOSIT OR CAUSE TO BE DEPOSITED ALL MONIES AND OTHER VALUABLE EFFECTS IN THE NAME AND TO THE CREDIT OF SBCSICA IN SUCH DEPOSITORIES AS MAY BE DESIGNATED BY THE BOARD OF TRUSTEES. THE TREASURER SHALL DISBURSE THE FUNDS OF SBCSICA AS MAY BE ORDERED BY THE BOARD OF TRUSTEES TAKING PROPER VOUCHERS FOR THE DISBURSEMENTS, AND SHALL RENDER TO THE CHAIRPERSON, AND THE BOARD OF TRUSTEES, AT MEETINGS AND WHENEVER THEY MAY REQUIRE IT, AN ACCOUNT OF ALL TRANSACTIONS AS TREASURER AND OF THE FINANCIAL CONDITION OF SBCSICA, PROVIDED THAT ROUTINE TRANSACTIONS MAY BE DELEGATED TO THE STAFF OF SBCSICA. THE TREASURER WILL WORK WITH BOOSTED FINANCE (A DIVISION OF VICTORY EDUCATION PARTNERS) TO ACCOMPLISH THE AFOREMENTIONED DUTIES IN ACCORDANCE WITH THE CONTRACTUALLY-ESTABLISHED DELEGATION OF CERTAIN SUCH DUTIES TO BOOSTED FINANCE. THE TREASURER SHALL PERFORM SUCH OTHER DUTIES AS THE BOARD OF TRUSTEES MAY FROM TIME TO TIME PRESCRIBE OR REQUIRE.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

► **Complete if the organization answered 'Yes' on Form 990, Part IV, line 33, 34, 35b, 36, or 37.**
► **Attach to Form 990.**
► **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization: SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS

Employer identification number: [redacted]

Part I Identification of Disregarded Entities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered 'Yes' on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Sec 512(b)(13) controlled entity? Yes	(g) Sec 512(b)(13) controlled entity? No
(1) FRIENDS OF SBCSICA, INC. 164 BRUCKNER BLVD BRONX, NY 10454 [redacted]	SUPPORT ANOTHER NON-PROFIT ORGANIZATION				N/A	X	
(2)							
(3)							
(4)							

Part III **Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) Disproportionate allocations? No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) General or managing partner? No	(k) Percentage ownership
(1)												
(2)												
(3)												

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Sec 512(b)(13) controlled entity? Yes	(i) Sec 512(b)(13) controlled entity? No
(1)									
(2)									
(3)									

Part V **Transactions With Related Organizations.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 34, 35b, or 36.

			Yes	No
	Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.			
1	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a	Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity	**1 a**		X
b	Gift, grant, or capital contribution to related organization(s)	**1 b**		X
c	Gift, grant, or capital contribution from related organization(s)	**1 c**		X
d	Loans or loan guarantees to or for related organization(s)	**1 d**		X
e	Loans or loan guarantees by related organization(s)	**1 e**		X
f	Dividends from related organization(s)	**1 f**		X
g	Sale of assets to related organization(s)	**1 g**		X
h	Purchase of assets from related organization(s)	**1 h**		X
i	Exchange of assets with related organization(s)	**1 i**		X
j	Lease of facilities, equipment, or other assets to related organization(s)	**1 j**		X
k	Lease of facilities, equipment, or other assets from related organization(s)	**1 k**		X
l	Performance of services or membership or fundraising solicitations for related organization(s)	**1 l**		X
m	Performance of services or membership or fundraising solicitations by related organization(s)	**1 m**		X
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	**1 n**		X
o	Sharing of paid employees with related organization(s)	**1 o**		X
p	Reimbursement paid to related organization(s) for expenses	**1 p**		X
q	Reimbursement paid by related organization(s) for expenses	**1 q**		X
r	Other transfer of cash or property to related organization(s)	**1 r**		X
s	Other transfer of cash or property from related organization(s)	**1 s**		X

2 If the answer to any of the above is 'Yes,' see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	**(b)** Transaction type (a-s)	**(c)** Amount involved	**(d)** Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													

Part VII **Supplemental Information**

Provide additional information for responses to questions on Schedule R. See instructions.

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

► Attach to your tax return.

► Go to *www.irs.gov/Form4562* for instructions and the latest information.

OMB No. 1545-0172

2020

Attachment Sequence No. **179**

Name(s) shown on return: SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS

Identifying number: [redacted]

Business or activity to which this form relates

FORM 990/990-PF

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2019 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instrs	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2021. Add lines 9 and 10, less line 12 ►	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (**Don't** include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	309,383.

Part III MACRS Depreciation (**Don't** include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2020	17	460,177.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ► ☐		

Section B — Assets Placed in Service During 2020 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property						
c	7-year property						
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs		S/L	
h	Residential rental property			27.5 yrs	MM	S/L	
				27.5 yrs	MM	S/L	
i	Nonresidential real property			39 yrs	MM	S/L	
					MM	S/L	

Section C — Assets Placed in Service During 2020 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs		S/L	
c	30-year			30 yrs	MM	S/L	
d	40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions	22	769,560.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.**)**

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** | **24b** If 'Yes,' is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions						**25**		
26 Property used more than 50% in a qualified business use:								
27 Property used 50% or less in a qualified business use:								
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						**28**		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							**29**	

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**don't** include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	**No**
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions **Note:** If your answer to 37, 38, 39, 40, or 41 is 'Yes,' don't complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2020 tax year (see instructions):					
43 Amortization of costs that began before your 2020 tax year				**43**	23,187.
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	23,187.

ARTICLE III
OFFICERS

THE BOARD OF TRUSTEES SHALL ELECT BY MAJORITY VOTE, FROM AMONG THE TRUSTEES, THE FOLLOWING OFFICERS:

SECTION 1. CHAIRPERSON OF THE BOARD OF TRUSTEES.
THE CHAIRPERSON OF THE BOARD OF TRUSTEES SHALL PRESIDE OVER ALL MEETINGS OF THE BOARD OF TRUSTEES. IN HIS OR HER ABSENCE, THE SECRETARY, OR THE TRUSTEE IN ATTENDANCE POSSESSING THE MOST SENIORITY IN THAT OFFICE, IN THAT ORDER, SHALL PRESIDE. THE CHAIRPERSON OF THE BOARD OF TRUSTEES SHALL APPOINT MEMBERS OF SPECIAL COMMITTEES, IF ANY. HE OR SHE SHALL ALSO PERFORM SUCH OTHER DUTIES AS MAY FROM TIME TO TIME BE ASSIGNED TO HIM OR HER BY THE BOARD OF TRUSTEES.

SECTION 2. SECRETARY.
THE SECRETARY SHALL KEEP, OR CAUSE TO BE KEPT, THE MINUTES OF ALL BOARD OF TRUSTEE MEETINGS. HE OR SHE SHALL BE CUSTODIAN OF THE RECORDS. HE OR SHE SHALL SEE THAT ALL NOTICES ARE DULY GIVEN IN ACCORDANCE WITH THE PROVISIONS OF THESE BYLAWS AND AS REQUIRED BY LAW. HE OR SHE SHALL PERFORM ALL DUTIES INCIDENT TO THE OFFICE OF SECRETARY AND SUCH OTHER DUTIES AS MAY FROM TIME TO TIME BE ASSIGNED TO HIM OR HER BY THE BOARD OF TRUSTEES.

SECTION 3. TREASURER.
THE TREASURER SHALL HAVE THE CUSTODY OF THE FUNDS AND SECURITIES OF SBCSICA AND SHALL CAUSE TO BE KEPT FULL AND ACCURATE ACCOUNTS OF RECEIPTS AND DISBURSEMENTS IN BOOKS BELONGING TO SBCSICA, AND SHALL DEPOSIT OR CAUSE TO BE DEPOSITED ALL MONIES AND OTHER VALUABLE EFFECTS IN THE NAME AND TO THE CREDIT OF SBCSICA IN SUCH DEPOSITORIES AS MAY BE DESIGNATED BY THE BOARD OF TRUSTEES. THE TREASURER SHALL DISBURSE THE FUNDS OF SBCSICA AS MAY BE ORDERED BY THE BOARD OF TRUSTEES TAKING PROPER VOUCHERS FOR THE DISBURSEMENTS, AND SHALL RENDER TO THE CHAIRPERSON, AND THE BOARD OF TRUSTEES, AT MEETINGS AND WHENEVER THEY MAY REQUIRE IT, AN ACCOUNT OF ALL TRANSACTIONS AS TREASURER AND OF THE FINANCIAL CONDITION OF SBCSICA, PROVIDED THAT ROUTINE TRANSACTIONS MAY BE DELEGATED TO THE STAFF OF SBCSICA. THE TREASURER WILL WORK WITH BOOSTED TO ACCOMPLISH THE AFOREMENTIONED DUTIES IN ACCORDANCE WITH THE CONTRACTUALLY-ESTABLISHED DELEGATION OF CERTAIN SUCH DUTIES TO BOOSTED. THE TREASURER SHALL PERFORM SUCH OTHER DUTIES AS THE BOARD OF TRUSTEES MAY FROM TIME TO TIME PRESCRIBE OR REQUIRE.

SOUTH BRONX CHARTER SCHOOL FOR
INTERNATIONAL CULTURES AND THE ARTS

[redacted]

BALANCE SHEET
MISCELLANEOUS

CONSTRUCTION IN PROGRESS		$ 1,544,592.
	TOTAL	$ 1,544,592.

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization for a Tax Exempt Entity

For calendar year 2021, or fiscal year beginning 7/01 , 2021, and ending 6/30 , 20 2022

► **Do not send to the IRS. Keep for your records.**
► **Go to *www.irs.gov/Form8879TE* for the latest information.**

OMB No. 1545-0047

2021

Name of filer SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS

EIN or SSN [redacted]

Name and title of officer or person subject to tax

EVELYN HEY PRINCIPAL

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a **Form 990** check here ►	X	**b** **Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b**	8,392,620.
2a **Form 990-EZ** check here ►		**b** **Total revenue,** if any (Form 990-EZ, line 9)	**2b**	
3a **Form 1120-POL** check here ►		**b** **Total tax** (Form 1120-POL, line 22)	**3b**	
4a **Form 990-PF** check here ►		**b** **Tax based on investment income** (Form 990-PF, Part V, line 5)	**4b**	
5a **Form 8868** check here ►		**b** **Balance due** (Form 8868, line 3c)	**5b**	
6a **Form 990-T** check here ►		**b** **Total tax** (Form 990-T, Part III, line 4)	**6b**	
7a **Form 4720** check here ►		**b** **Total tax** (Form 4720, Part III, line 1)	**7b**	
8a **Form 5227** check here ►		**b** **FMV of assets at end of tax year** (Form 5227, Item D)	**8b**	
9a **Form 5330** check here ►		**b** **Tax due** (Form 5330, Part II, line 19)	**9b**	
10a **Form 8038-CP** check here ►		**b** **Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	**10b**	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize NCHENG LLP CERTIFIED PUBLIC ACCOUNTANTS to enter my PIN [redacted] as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ► Date ►

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. [redacted]

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature ► MIAOLING LIN Date ►

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Form **8868**
(Rev. January 2022)
Department of the Treasury
Internal Revenue Service

Application for Automatic Extension of Time To File an Exempt Organization Return

► **File a separate application for each return.**
► **Go to *www.irs.gov/Form8868* for the latest information.**

OMB No. 1545-0047

Electronic filing *(e-file)*. You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit *www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.*

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print

File by the due date for filing your return. See instructions.

Name of exempt organization or other filer, see instructions.
SOUTH BRONX CHARTER SCHOOL FOR
INTERNATIONAL CULTURES AND THE ARTS

Taxpayer identification number (TIN)
[redacted]

Number, street, and room or suite number. If a P.O. box, see instructions.
164 BRUCKNER BLVD

City, town or post office, state, and ZIP code. For a foreign address, see instructions.
BRONX, NY 10454

Enter the Return Code for the return that this application is for (file a separate application for each return) 01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12
Form 990-T (corporation)	07		

- The books are in the care of ► SOUTH BRONX CHARTER SCHOOL FOR

  Telephone No. ► [redacted] Fax No. ►
- If the organization does not have an office or place of business in the United States, check this box . . . . . ► ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . . . . . ► ☐. If it is for part of the group, check this box . . . ► ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until 5/15, 20 23, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
   ► ☐ calendar year 20 ____ or
   ► ☒ tax year beginning 7/01, 20 21, and ending 6/30, 20 22.

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	**3a**	$ 0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit	**3b**	$ 0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	**3c**	$ 0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

► Do not enter social security numbers on this form as it may be made public.
► Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

A For the 2021 calendar year, or tax year beginning 7/01 , 2021, and ending 6/30 , 20 2022

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C
SOUTH BRONX CHARTER SCHOOL FOR
INTERNATIONAL CULTURES AND THE ARTS
164 BRUCKNER BLVD
BRONX, NY 10454

D Employer identification number [redacted]

E Telephone number [redacted]

G Gross receipts $ 8,392,620.

F Name and address of principal officer: DONALD P MATTSON
SAME AS C ABOVE

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions.

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) ◄ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ► HTTP://WWW.SBCSICA.ORG

H(c) Group exemption number ►

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ► **L** Year of formation: 2005 **M** State of legal domicile: NY

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: THE SCHOOL PROVIDES SCIENTIFICALLY RESEARCH-PROVEN STANDARDS-BASED EDUCATIONAL PROGRAMS, WITH AN EMPHASIS ON INTERNATIONAL CULTURES, THE ARTS, AND MASTERY OF A SECOND LANGUAGE.

2 Check this box ► ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	7
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	7
5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	73
6	Total number of volunteers (estimate if necessary)	6	7
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	1,337,461.	1,022,338.
9	Program service revenue (Part VIII, line 2g)	7,590,304.	7,355,276.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	29,245.	15,006.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	8,957,010.	8,392,620.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	3,991,590.	4,525,519.
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25) ►		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	3,351,472.	3,838,422.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	7,343,062.	8,363,941.
19	Revenue less expenses. Subtract line 18 from line 12	1,613,948.	28,679.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	29,318,770.	28,863,544.
21	Total liabilities (Part X, line 26)	20,591,943.	20,108,038.
22	Net assets or fund balances. Subtract line 21 from line 20	8,726,827.	8,755,506.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

▶ Signature of officer — Date

▶ EVELYN HEY — PRINCIPAL
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
MIAOLING LIN	MIAOLING LIN			[redacted]

Firm's name ► NCHENG LLP CERTIFIED PUBLIC ACCOUNTANTS
Firm's address ► 40 WALL ST 32ND FL
NEW YORK, NY 10005
Firm's EIN ► [redacted]
Phone no. [redacted]

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III X

1 Briefly describe the organization's mission:

SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 7,219,745. including grants of $) (Revenue $ 7,355,276.)

REGULAR AND SPECIAL EDUCATION PROGRAMS

4b (Code:) (Expenses $ including grants of $) (Revenue $)

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe on Schedule O.)

(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses ► 7,219,745.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If 'Yes,' complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If 'Yes,' complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If 'Yes,' complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If 'Yes,' complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If 'Yes,' complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If 'Yes,' complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If 'Yes,' complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If 'Yes,' complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If 'Yes,' complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is 'Yes', then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If 'Yes,' complete Schedule D, Part VI*	11 a	X	
b	Did the organization report an amount for investments – other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If 'Yes,' complete Schedule D, Part VII*	11 b		X
c	Did the organization report an amount for investments – program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If 'Yes,' complete Schedule D, Part VIII*	11 c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If 'Yes,' complete Schedule D, Part IX*	11 d	X	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If 'Yes,' complete Schedule D, Part X*	11 e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If 'Yes,' complete Schedule D, Part X*	11 f	X	
12 a	Did the organization obtain separate, independent audited financial statements for the tax year? *If 'Yes,' complete Schedule D, Parts XI and XII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional*	12 b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If 'Yes,' complete Schedule E*	13	X	
14 a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If 'Yes,' complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If 'Yes,' complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If 'Yes,' complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If 'Yes,' complete Schedule G, Part I*. See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If 'Yes,' complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If 'Yes,' complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If 'Yes,' complete Schedule H*	20a		X
b	If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If 'Yes,' complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If 'Yes,' complete Schedule I, Parts I and III*	**22**		X
23	Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If 'Yes,' complete Schedule J*	**23**	X	
24 a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No, 'go to line 25a*	**24a**	X	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	**24b**		X
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	**24c**		X
d	Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?	**24d**		X
25 a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If 'Yes,' complete Schedule L, Part I*	**25a**		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If 'Yes,' complete Schedule L, Part I*	**25b**		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If 'Yes,' complete Schedule L, Part II*	**26**		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If 'Yes,' complete Schedule L, Part III*	**27**		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If 'Yes,' complete Schedule L, Part IV*	**28a**		X
b	A family member of any individual described in line 28a? *If 'Yes,' complete Schedule L, Part IV*	**28b**		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If Yes,' complete Schedule L, Part IV*	**28c**		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If 'Yes,' complete Schedule M*	**29**	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If 'Yes,' complete Schedule M*	**30**		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If 'Yes,' complete Schedule N, Part I*	**31**		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If 'Yes,' complete Schedule N, Part II*	**32**		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If 'Yes,' complete Schedule R, Part I*	**33**		X
34	Was the organization related to any tax-exempt or taxable entity? *If 'Yes,' complete Schedule R, Part II, III, or IV, and Part V, line 1*	**34**	X	
35 a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	**35a**	X	
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If 'Yes,' complete Schedule R, Part V, line 2*	**35b**		X
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If 'Yes,' complete Schedule R, Part V, line 2*	**36**		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If 'Yes,' complete Schedule R, Part VI*	**37**		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	**38**	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1 a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	**1 a**	37		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	**1 b**	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	**1 c**		X	

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return **2a** 73			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	**2b**	X	
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file*. See instructions.			
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	**3a**		X
b	If 'Yes,' has it filed a Form 990-T for this year? *If 'No' to line 3b, provide an explanation on Schedule O*	**3b**		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	**4a**		X
b	If 'Yes,' enter the name of the foreign country ►			
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	**5a**		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	**5b**		X
c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?	**5c**		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	**6a**		X
b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	**6b**		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	**7a**		X
b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	**7b**		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	**7c**		X
d	If 'Yes,' indicate the number of Forms 8282 filed during the year **7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	**7e**		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**7f**		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	**7g**		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	**7h**		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	**8**		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	**9a**		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	**9b**		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 **10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities **10b**			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders **11a**			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) **11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	**12a**		
b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year **12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state?	**13a**		
	Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans **13b**			
c	Enter the amount of reserves on hand **13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	**14a**		X
b	If 'Yes,' has it filed a Form 720 to report these payments? *If 'No,' provide an explanation on Schedule O*	**14b**		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If 'Yes,' see the instructions and file Form 4720, Schedule N.	**15**		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If 'Yes,' complete Form 4720, Schedule O.	**16**		X
17	**Section 501(c)(21) organizations.** Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If 'Yes,' complete Form 6069.	**17**		

Part VI **Governance, Management, and Disclosure.** *For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

			Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	**1a**	7		
b Enter the number of voting members included on line 1a, above, who are independent.	**1b**	7		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	**2**			X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	**3**		X	
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	**4**			X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	**5**			X
6 Did the organization have members or stockholders?	**6**			X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	**7a**			X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	**7b**			X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?	**8a**		X	
b Each committee with authority to act on behalf of the governing body?	**8b**		X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If 'Yes,' provide the names and addresses on Schedule O*	**9**			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

		Yes	No
10a Did the organization have local chapters, branches, or affiliates?	**10a**		X
b If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	**10b**		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	**11a**	X	
b Describe on Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O			
12a Did the organization have a written conflict of interest policy? *If 'No,' go to line 13*	**12a**	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	**12b**	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? *If 'Yes,' describe on Schedule O how this was done* SEE SCHEDULE O	**12c**	X	
13 Did the organization have a written whistleblower policy?	**13**	X	
14 Did the organization have a written document retention and destruction policy?	**14**	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a The organization's CEO, Executive Director, or top management official SEE SCHEDULE O	**15a**	X	
b Other officers or key employees of the organization	**15b**	X	
If 'Yes' to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	**16a**		X
b If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	**16b**		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► NY

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. SEE SCHEDULE O

20 State the name, address, and telephone number of the person who possesses the organization's books and records ► SOUTH BRONX CHARTER SCHOOL FOR 164 BRUCKNER BLVD BRONX NY 10454 (646) 235-9061

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII X

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1 a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of 'key employee.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
SEE SCHEDULE O										
(1) EVELYN HEY	40									
EXECUTIVE DIR.	0			X				284,689.	0.	1,102.
(2) JOHANNA ALFONZO	40									
ASSIST PRINCIPAL	0					X		157,479.	0.	26,128.
(3) MADRAMOOTOO AZIZI	40									
ASSIST PRINCIPAL	0					X		121,553.	0.	10,929.
(4) ELVIRA BARONE	1									
MEMBER	0	X						0.	0.	0.
(5) ROSEMARIE TORRES	1									
MEMBER	0	X						0.	0.	0.
(6) DONALD P MATTSON	1									
VICE CHAIR	0	X		X				0.	0.	0.
(7) ANGIE GONZALEZ	1									
BOARD CHAIR	0	X		X				0.	0.	0.
(8) MARIEL MANON	1									
MEMBER	0	X						0.	0.	0.
(9) GENNA FUKUDA	1									
TREASURER	0	X		X				0.	0.	0.
(10) PRISCILLA OCASIO	1									
MEMBER	0	X						0.	0.	0.
(11)										
(12)										
(13)										
(14)										

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organiza - tions below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1 b Subtotal ►								563,721.	0.	38,159.
c Total from continuation sheets to Part VII, Section A ►								0.	0.	0.
d Total (add lines 1b and 1c) ►								563,721.	0.	38,159.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ► 3

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If 'Yes,' complete Schedule J for such individual*	**3**		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If 'Yes,' complete Schedule J for such individual*	**4**	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If 'Yes,' complete Schedule J for such person*	**5**		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
STRATEGIC DEVELOPMENT GROUP INC. 645 MARTINSVILLE ROAD STE 204 BASKI	CONSTRUCTION	198,000.
EQUITY ENVIRONMENTAL ENGINEERING LLC 500 INTERNATIONSL DRIVE, STE 15	CONSTRUCTION	157,250.
PARTNERS FOR ARCHITECTURE TOTAL 8 UNION ST STAMFORD, CT 06906	CONSTRUCTION	515,900.
SISCA NORTHEAST ASSOCIATES, LLC 1944 RT 22 BREWSTER, NY 10001	CONSTRUCITON	2,200,375.
BOOSTED FINANCE 135 WEST 41 STREET 5TH FL NEW YORK, NY 10036	FINANCIAL SERVICES	160,775.

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ► 5

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants, and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	1,021,043.			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,295.			
	g Noncash contributions included in lines 1a-1f	1g	35,845.			
	h **Total.** Add lines 1a-1f		1,022,338.			
Program Service Revenue		Business Code				
	2a STUDENT ENROLLMENT	611710	6,834,893.	6,834,893.		
	b FOOD SUBSIDY PROGRAM	611710	520,383.	520,383.		
	c					
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a-2f		7,355,276.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		15,006.	15,006.		
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
		(i) Real	(ii) Personal			
	6a Gross rents 6a					
	b Less: rental expenses 6b					
	c Rental income or (loss) 6c					
	d Net rental income or (loss)					
		(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory 7a					
	b Less: cost or other basis and sales expenses 7b					
	c Gain or (loss) 7c					
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18 8a					
	b Less: direct expenses 8b					
	c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities. See Part IV, line 19 9a					
	b Less: direct expenses 9b					
	c Net income or (loss) from gaming activities					
	10a Gross sales of inventory, less returns and allowances 10a					
	b Less: cost of goods sold 10b					
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
	11a					
	b					
	c					
	d All other revenue					
	e **Total.** Add lines 11a-11d					
	12 **Total revenue.** See instructions		8,392,620.	7,370,282.	0.	0.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX. X

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	319,565.	284,157.	35,408.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	3,354,963.	2,983,291.	371,672.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	79,109.	70,345.	8,764.	
9 Other employee benefits	471,119.	418,926.	52,193.	
10 Payroll taxes	300,763.	267,443.	33,320.	
11 Fees for services (nonemployees):				
a Management				
b Legal	63,001.	56,021.	6,980.	
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	54,025.	48,040.	5,985.	
12 Advertising and promotion				
13 Office expenses	11,992.	10,663.	1,329.	
14 Information technology				
15 Royalties				
16 Occupancy	28,100.	24,987.	3,113.	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	960,877.	855,031.	105,846.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	675,378.	599,952.	75,426.	
23 Insurance	119,393.	33,710.	85,683.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a UTILITES	270,279.	240,336.	29,943.	
b FOOD COSTS	261,120.	261,120.		
c CONTRACTED SERVICES - FINANCIA	224,985.		224,985.	
d STAFF DEVELOPMENT	220,753.	196,297.	24,456.	
e All other expenses... SEE SCH. O	948,519.	869,426.	79,093.	
25 **Total functional expenses.** Add lines 1 through 24e	8,363,941.	7,219,745.	1,144,196.	0.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ► ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash — non-interest-bearing	133,528.	1	241,660.
	2	Savings and temporary cash investments	7,484,181.	2	4,020,904.
	3	Pledges and grants receivable, net	508,969.	3	735,282.
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	39,415.	9	44,873.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 27,786,247.			
	b	Less: accumulated depreciation — 10b: 6,495,641.	18,601,328.	10c	21,290,606.
	11	Investments — publicly traded securities		11	
	12	Investments — other securities. See Part IV, line 11		12	
	13	Investments — program-related. See Part IV, line 11		13	
	14	Intangible assets	508,288.	14	485,096.
	15	Other assets. See Part IV, line 11	2,043,061.	15	2,045,123.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	29,318,770.	16	28,863,544.
Liabilities	17	Accounts payable and accrued expenses	284,741.	17	305,420.
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities	19,540,000.	20	19,020,000.
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	767,202.	25	782,618.
	26	**Total liabilities.** Add lines 17 through 25	20,591,943.	26	20,108,038.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ► [X] and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	8,726,827.	27	8,755,506.
	28	Net assets with donor restrictions		28	
		Organizations that do not follow FASB ASC 958, check here ► ☐ and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	8,726,827.	32	8,755,506.
	33	Total liabilities and net assets/fund balances	29,318,770.	33	28,863,544.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	8,392,620.
2	Total expenses (must equal Part IX, column (A), line 25)	2	8,363,941.
3	Revenue less expenses. Subtract line 2 from line 1	3	28,679.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	8,726,827.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	8,755,506.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____			
	If the organization changed its method of accounting from a prior year or checked 'Other,' explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	X	
b	If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b	X	

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► **Attach to Form 990 or Form 990-EZ.**

► **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS

Employer identification number [redacted]

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☒ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____

10 ☐ An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations . . . . . ☐

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants.')						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ► ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f)) . . . . . 14 %

15 Public support percentage from 2020 Schedule A, Part II, line 14 . . . . . 15 %

16a **33-1/3% support test—2021.** If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ► ☐

b **33-1/3% support test—2020.** If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ► ☐

17a **10%-facts-and-circumstances test—2021.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . . ► ☐

b **10%-facts-and-circumstances test—2020.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . . ► ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . ► ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants.')						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ► ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2020 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2021** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2020** Schedule A, Part III, line 17	18	%

19a **33-1/3% support tests—2021.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ► ☐

b **33-1/3% support tests—2020.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ► ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► ☐

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If 'No,' describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If 'Yes,' explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If 'Yes,' answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If 'Yes,' describe in **Part VI** when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If 'Yes,' explain in **Part VI** what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ('foreign supported organization')? *If 'Yes' and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If 'Yes,' describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If 'Yes,' explain in **Part VI** what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If 'Yes,' answer lines 5b and 5c below (if applicable). Also, provide detail in **Part VI,** including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If 'Yes,' provide detail in **Part VI.***	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If 'Yes,' complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If 'Yes,' complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If 'Yes,' provide detail in **Part VI.***	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If 'Yes,' provide detail in **Part VI.***	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If 'Yes,' provide detail in **Part VI.***	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If 'Yes,' answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	**11a**	
b	A family member of a person described on line 11a above?	**11b**	
c	A 35% controlled entity of a person described on line 11a or 11b above? *If 'Yes' to line 11a, 11b, or 11c, provide detail in* ***Part VI.***	**11c**	

Section B. Type I Supporting Organizations

		Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If 'No,' describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax* year.	**1**	
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If 'Yes,' explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	**2**	

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If 'No,' describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	**1**	

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	**1**	
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If 'No,' explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	**2**	
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If 'Yes,' describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	**3**	

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* ***(see instructions).***

a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*

c ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a governmental entity (see instructions).*

		Yes	No
2	Activities Test. ***Answer lines 2a and 2b below.***		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If 'Yes,' then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	**2a**	
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If 'Yes,' explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	**2b**	
3	Parent of Supported Organizations. ***Answer lines 3a and 3b below.***		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If 'Yes' or 'No,' provide details in* ***Part VI.***	**3a**	
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If 'Yes,' describe in* ***Part VI*** *the role played by the organization in this regard.*	**3b**	

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income

			(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	**Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	8		

Section B – Minimum Asset Amount

			(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
c	Fair market value of other non-exempt-use assets	1c		
d	**Total** (add lines 1a, 1b, and 1c)	1d		
e	**Discount** claimed for blockage or other factors *(explain in detail in **Part VI**)*:			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	**Minimum Asset Amount** (add line 7 to line 6)	8		

Section C – Distributable Amount

				Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D – Distributions		**Current Year**
1 Amounts paid to supported organizations to accomplish exempt purposes	**1**	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	**2**	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	**3**	
4 Amounts paid to acquire exempt-use assets	**4**	
5 Qualified set-aside amounts (prior IRS approval required – *provide details in* ***Part VI***)	**5**	
6 Other distributions (describe in **Part VI**). See instructions.	**6**	
7 **Total annual distributions.** Add lines 1 through 6.	**7**	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in **Part VI**). See instructions.	**8**	
9 Distributable amount for 2021 from Section C, line 6	**9**	
10 Line 8 amount divided by line 9 amount	**10**	

Section E – Distribution Allocations (see instructions)	**(i) Excess Distributions**	**(ii) Underdistributions Pre-2021**	**(iii) Distributable Amount for 2021**
1 Distributable amount for 2021 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2021 (reasonable cause required – *explain in* ***Part VI***). See instructions.			
3 Excess distributions carryover, if any, to 2021			
a From 2016			
b From 2017			
c From 2018			
d From 2019			
e From 2020			
f **Total** of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2021 distributable amount			
i Carryover from 2016 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2021 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2021 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* ***Part VI***. See instructions.			
6 Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI***. See instructions.			
7 **Excess distributions carryover to 2022.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2017			
b Excess from 2018			
c Excess from 2019			
d Excess from 2020			
e Excess from 2021			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; P[redacted]; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule B (Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

► **Attach to Form 990 or Form 990-PF.**
► **Go to *www.irs.gov/Form990* for the latest information.**

OMB No. 1545-0047

2021

Name of the organization SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS

Employer identification number [redacted]

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	☒ 501(c)(3) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☐ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (**1**) $5,000; or (**2**) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering 'N/A' in column (b) instead of the contributor name and address), II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year. . . . . ► $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer 'No' on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization: SOUTH BRONX CHARTER SCHOOL FOR

Employer identification number: [redacted]

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	FED FUNDING-TITLE I 400 MARYLAND AVE,SW WASHINGTON, DC 20202	$ 274,180.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	FED FUNDING-TITLE IIA 400 MARYLAND AVE,SW WASHINGTON, DC 20202	$ 25,968.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	FED FUNDING-IDEA 400 MARYLAND AVE,SW WASHINGTON, DC 20202	$ 6,276.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	NYS DEPT. OF EDU - TEXTBOOK 89 WASHINGTON AVE ALBANY, NY 12234	$ 29,089.	Person [ ] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
5	E-RATE 400 MARYLAND AVE SW WASHINGTON, DC 20202	$ 31,860.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
6	FED FUNDING-TITLE III 400 MARYLAND AVE, SW WASHINGTON, DC 20202	$ 28,076.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: SOUTH BRONX CHARTER SCHOOL FOR

Employer identification number: [redacted]

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	NYS DEPT. OF EDU - SOFTWARE 89 WASHINGTON AVE ALBANY, NY 12234	$ 6,756.	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
8	FEDERAL FUNDING ESSER 400 MARYLAND AVENUE,SW WASHINGTON, DC 20202	$ 72,687.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
9	FEDERAL FUNDING ESSER 2 400 MARYLAND AVENUE,SW WASHINGTON, DC 20202	$ 472,884.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
10	FEDERAL FUNDING ESSER 3 400 MARYLAND AVENUE,SW WASHINGTON, DC 20202	$ 73,267.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization: SOUTH BRONX CHARTER SCHOOL FOR

Employer identification number: [redacted]

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
4	STATE FUNDING: NYSTL - TEXTBOOKS	$ 29,089.	
7	STATE FUNDING:NYSSOF-SOFTWARE	$ 6,756.	
		$	
		$	
		$	
		$	

Name of organization
SOUTH BRONX CHARTER SCHOOL FOR

[redacted] umber

Part III ***Exclusively*** **religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this information once. See instructions.) ► $ N/A
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	N/A		

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	**Relationship of transferor to transferee**

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	**Relationship of transferor to transferee**

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	**Relationship of transferor to transferee**

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	**Relationship of transferor to transferee**

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered 'Yes' on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
► Attach to Form 990.
► Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS

Employer identification number

[redacted]

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of a historically important land area
☐ Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

		Held at the End of the Tax Year
a Total number of conservation easements	2a	
b Total acreage restricted by conservation easements	2b	
c Number of conservation easements on a certified historic structure included in (a)	2c	
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►

4 Number of states where property subject to conservation easement is located ►

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ►$

(ii) Assets included in Form 990, Part X ►$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ►$

b Assets included in Form 990, Part X ►$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange program
- e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered 'Yes' on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered 'Yes' on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment ► _____ %
- b Permanent endowment ► _____ %
- c Term endowment ► _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations	3a(i)		
(ii) Related organizations	3a(ii)		
b If 'Yes' on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,823,000.		1,823,000.
b Buildings		18,057,399.	3,586,115.	14,471,284.
c Leasehold improvements				
d Equipment		2,177,613.	2,013,968.	163,645.
e Other		5,728,235.	895,558.	4,832,677.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* ►				21,290,606.

Part VII Investments – Other Securities. N/A
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. *(Column (b) must equal Form 990, Part X, column (B) line 12.)* ►		

Part VIII Investments – Program Related. N/A
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. *(Column (b) must equal Form 990, Part X, column (B) line 13.)* ►		

Part IX Other Assets.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) RESTRICTED CASH AND ESCROW RESERVE	2,045,123.
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. *(Column (b) must equal Form 990, Part X, column (B) line 15.)* ►	2,045,123.

Part X Other Liabilities.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ACCRUED INTEREST	196,859.
(3) ACCRUED SUMMER VACATION	429,382.
(4) REFUNDABLE ADVACNES	156,377.
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. *(Column (b) must equal Form 990, Part X, column (B) line 25.)* ►	782,618.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII. SEE PART XIII [X]

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue pe
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	8,392,620.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines **2a** through **2d**		2e	
3	Subtract line **2e** from line **1**		3	8,392,620.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines **4a** and **4b**		4c	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*		5	8,392,620.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	8,363,941.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines **2a** through **2d**		2e	
3	Subtract line **2e** from line **1**		3	8,363,941.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines **4a** and **4b**		4c	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*		5	8,363,941.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X - FASB ASC 740 FOOTNOTE

TAX STATUS

THE SCHOOL IS TAX-EXEMPT UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE (IRC) AND HAS BEEN CLASSIFIED AS A PUBLICLY SUPPORTED ORGANIZATION AS DESCRIBED IN IRC SECTIONS 509(A)(1) AND 170(B)(1)(A)(II).

ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA REQUIRE MANAGEMENT TO EVALUATE TAX POSITIONS TAKEN AND RECOGNIZE A TAX LIABILITY (OR ASSET) IF THE SCHOOL HAS TAKEN AN UNCERTAIN POSITION THAT MORE LIKELY THAN NOT WOULD NOT BE

Part XIII Supplemental Information *(continued)*

PART X - FASB ASC 740 FOOTNOTE (CONTINUED)

SUSTAINED UPON EXAMINATION BY TAXING AUTHORITIES. MANAGEMENT HAS ANALYZED THE TAX POSITIONS TAKEN AND HAS CONCLUDED THAT, AS OF JUNE 30, 2022, THERE ARE NO UNCERTAIN POSITIONS TAKEN OR EXPECTED TO BE TAKEN THAT WOULD REQUIRE RECOGNITION OR DISCLOSURE IN THE ACCOMPANYING FINANCIAL STATEMENTS.

THE SCHOOL IS NO LONGER SUBJECT TO INCOME TAX EXAMINATION BY FEDERAL, STATE OR LOCAL TAX AUTHORITIES FOR YEARS BEFORE JUNE 30, 2019.

SCHEDULE E (Form 990)

Department of the Treasury
Internal Revenue Service

Schools

► **Complete if the organization answered 'Yes' on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.**
► **Attach to Form 990 or Form 990-EZ.**
► **Go to *www.irs.gov/Form990* for the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization: SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS

Employer identification number: [redacted]

Part I

		YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	1	X	
2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	2	X	
3 Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet homepage at all times during its taxable year in a manner reasonably expected to be noticed by visitors to the homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If 'Yes,' please describe. If 'No,' please explain. If you need more space, use Part II	3	X	
SEE PART II			
4 Does the organization maintain the following?			
a Records indicating the racial composition of the student body, faculty, and administrative staff?	4a	X	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	4b		X
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	4c	X	
d Copies of all material used by the organization or on its behalf to solicit contributions?	4d	X	
If you answered 'No' to any of the above, please explain. If you need more space, use Part II.			
4B: NOT APPLICABLE - THE SCHOOL DOES NOT OFFER SCHOLARSHIPS.			
5 Does the organization discriminate by race in any way with respect to:			
a Students' rights or privileges?	5a		X
b Admissions policies?	5b		X
c Employment of faculty or administrative staff?	5c		X
d Scholarships or other financial assistance?	5d		X
e Educational policies?	5e		X
f Use of facilities?	5f		X
g Athletic programs?	5g		X
h Other extracurricular activities?	5h		X
If you answered 'Yes' to any of the above, please explain. If you need more space, use Part II.			
6a Does the organization receive any financial aid or assistance from a governmental agency?	6a	X	
b Has the organization's right to such aid ever been revoked or suspended?	6b		X
If you answered 'Yes' on either line 6a or line 6b, explain on Part II. SEE PART II			
7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If 'No,' explain on Part II.	7	X	

Part II **Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information. See instructions.

SCHEDULE E, LINE 3 - RACIALLY NONDISCRIMINATORY POLICY PUBLICIZED

THE SCHOOL IS OPEN TO ALL CHILDREN ON A SPACE AVAILABLE BASIS WITHIN EACH GRADE RANGING FROM KINDERGARTEN THROUGH EIGHTH GRADE.

THE SCHOOL'S ADMISSIONS POLICY AND PROCEDURES STATED THAT ADMISSION IS NOT BASED ON INTELLIGENCE, ACHIEVEMENT OR ATTITUDE, ATHLETIC ABILITY, DISABILITY, ETHNICITY, RACE, CREED, GENDER, NATIONAL ORIGIN, RELIGION OR ANCESTRY.

SCHEDULE E, LINE 6 - EXPLANATION OF AID OR ASSISTANCE FROM GOVERNMENTAL AGENCY

SCHEDULE E- EXPLANATION FOR LINE 6A

THE SCHOOL APPLIES FOR VARIOUS GOVERNMENT GRANTS EACH YEAR WHICH ARE BASED ON SEVERAL FACTORS SUCH AS TOTAL STUDENTS ENROLLED IN THE SCHOOL. REIMBURSEMENT UNDER PER-PUPIL GRANTS IS THE RESULT OF THE CALCULATION OF FULL-TIME EQUIVALENT STUDENTS ATTENDING THE SCHOOL MULTIPLIED BY A RATE DETERMINDED EACH YEAR BY NEW YORK STATE.

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

► **Complete if the organization answered 'Yes' on Form 990, Part IV, line 23.**

► **Attach to Form 990.**

► **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

SOUTH BRONX CHARTER SCHOOL FOR
INTERNATIONAL CULTURES AND THE ARTS

[redacted]

Part I Questions Regarding Compensation

		Yes	No
1 a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.		
	☐ First-class or charter travel		
	☐ Travel for companions		
	☐ Tax indemnification and gross-up payments		
	☐ Discretionary spending account		
	☐ Housing allowance or residence for personal use		
	☐ Payments for business use of personal residence		
	☐ Health or social club dues or initiation fees		
	☐ Personal services (such as maid, chauffeur, chef)		
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If 'No,' complete Part III to explain . . . . . **1 b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? **2**		
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.		
	☐ Compensation committee		
	☐ Independent compensation consultant		
	☐ Form 990 of other organizations		
	☐ Written employment contract		
	☐ Compensation survey or study		
	☒ Approval by the board or compensation committee		
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
a	Receive a severance payment or change-of-control payment? . . . . . **4 a**		X
b	Participate in or receive payment from a supplemental nonqualified retirement plan? . . . . . **4 b**		X
c	Participate in or receive payment from an equity-based compensation arrangement? . . . . . **4 c**		X
	If 'Yes' to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.		
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
a	The organization? . . . . . **5 a**		X
b	Any related organization? . . . . . **5 b**		X
	If 'Yes' on line 5a or 5b, describe in Part III.		
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
a	The organization? . . . . . **6 a**		X
b	Any related organization? . . . . . **6 b**		X
	If 'Yes' on line 6a or 6b, describe in Part III.		
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If 'Yes,' describe in Part III **7**		X
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If 'Yes,' describe in Part III **8**		X
9	If 'Yes' on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? **9**		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

	(A) Name and Title		**(B)** Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			**(C)** Retirement and other deferred compensation	**(D)** Nontaxable benefits	**(E)** Total of columns(B)(i)-(D)	**(F)** Compensation in column (B) reported as deferred on prior Form 990
			(i) Base compensation	**(ii)** Bonus & incentive compensation	**(iii)** Other reportable compensation				
	EVELYN HEY	(i)	284,689.	0.	0.	545.	557.	285,791.	0.
1	EXECUTIVE DIR.	(ii)	0.	0.	0.	0.	0.	0.	0.
	JOHANNA ALFONZO	(i)	157,479.	0.	0.	1,371.	24,757.	183,607.	0.
2	ASSIST PRINCIPAL	(ii)	0.	0.	0.	0.	0.	0.	0.
		(i)							
3		(ii)							
		(i)							
4		(ii)							
		(i)							
5		(ii)							
		(i)							
6		(ii)							
		(i)							
7		(ii)							
		(i)							
8		(ii)							
		(i)							
9		(ii)							
		(i)							
10		(ii)							
		(i)							
11		(ii)							
		(i)							
12		(ii)							
		(i)							
13		(ii)							
		(i)							
14		(ii)							
		(i)							
15		(ii)							
		(i)							
16		(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE K
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax-Exempt Bonds

► **Complete if the organization answered 'Yes' on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.**
► **Attach to Form 990.**
► **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization: SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS

Employer identification number: [redacted]

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
							Yes	No	Yes	No	Yes	No
A	BUILD NYC RESOURCE CORP.	45-4040561	12008EBW5	6/01/2013	215,000.	ACQ./CONST. SCHOOL BLDG		X		X		X
B	BUILD NYC RESOURCE CORP.	45-4040561	12008EBX3	6/01/2013	450,000.	ACQ./CONST. SCHOOL BLDG		X		X		X
C	BUILD NYC RESOURCE CORP.	45-4040561	12008EBY1	6/01/2013	2,505,000.	ACQ./CONST. SCHOOL BLDG		X		X		X
D	BUILD NYC RESOURCE CORP.	45-4040561	12008EBZ8	6/01/2013	7,030,000.	ACQ./CONST. SCHOOL BLDG		X		X		X

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired				
2	Amount of bonds legally defeased				
3	Total proceeds of issue	21,586,825.			
4	Gross proceeds in reserve funds	1,486,069.			
5	Capitalized interest from proceeds	371,201.			
6	Proceeds in refunding escrows				
7	Issuance costs from proceeds	969,467.			
8	Credit enhancement from proceeds				
9	Working capital expenditures from proceeds				
10	Capital expenditures from proceeds	19,761,264.			
11	Other spent proceeds				
12	Other unspent proceeds				
13	Year of substantial completion				

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?		X						
15	Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?	X							
16	Has the final allocation of proceeds been made?	X							
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X							

Part III Private Business Use

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X						
2 Are there any lease arrangements that may result in private business use of bond-financed property?		X						
3a Are there any management or service contracts that may result in private business use of bond-financed property?		X						
b If 'Yes' to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c Are there any research agreements that may result in private business use of bond-financed property?		X						
d If 'Yes' to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?	NONE							
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ►	%		%		%		%	
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ►	%		%		%		%	
6 Total of lines 4 and 5	%		%		%		%	
7 Does the bond issue meet the private security or payment test?								
8a Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?								
b If 'Yes', to line 8a, enter the percentage of bond-financed property sold or disposed of	%		%		%		%	
c If 'Yes' to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?								

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X						
2 If 'No' to line 1, did the following apply?								
a Rebate not due yet?		X						
b Exception to rebate?		X						
c No rebate due?								
If 'Yes' to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?								

Part IV Arbitrage *(continued)*

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?								
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?								
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?								
7 Has the organization established written procedures to monitor the requirements of section 148?								

Part V Procedures To Undertake Corrective Action

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?								

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. See instructions.

ADDITIONAL INFORMATION

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND ARTS (SBCICA) USED THE PROCEEDS OF THE SERIES 2013 BONDS FOR THE FOLLOWING PURPOSES: I) REFINANCING OUTSTANDING COMMERCIAL LOANS IN THE AGGREGATE PRINCIPAL AMOUNT OF $675,356, THE PROCEEDS OF WHICH,TOGETHER WITH OTHER FUNDS OF THE BORROWER, WERE USED TO FINANCE THE COSTS OF ACQUIRING A SITE (THE "SITE") AND RELATED TWO-STORY BUILDING,LOCATED AT 164 BRUCKNER BOULEVARD, BRONX, NEW YORK; II) FINANCING THE DEMOLITION OF THE EXISTING TWO-STORY BUILDING ON THE SITE; III) FINANCING THE COST OF CONSTRUCTNG A NEW APPROXIMATELY 39,614 SQUARE FOOT FIVE-STORY BUILDING ON THE SITE AND EQUIPPING AND/OR FURNISHING THE NEW FACILITY; (IV) FUNDING A DEBT SERVICE RESERVE FUND AND CAPITALIZED INTEREST FOR THE SERIES 2013 BONDS AND (V)PAYING CERTAIN COSTS RELATED TO THE ISSUANCE OF THE SERIES 2013 BONDS (COLLECTIVELY, THE "PROJECT").

THE NEW FACILITY WAS COMPLETED IN 2015 AND WAS IN SERVIVE IN SEPTEMBER 2015. IT PROVIDED 18 CLASSROOMS, CAFETERIA, KITCHEN, ADMINISTRATIVE OFFICES, LOBBY, PROJECT ROOM, ART ROOM, MUSIC ROOM, LANGUAGE LAB, MEDIA CENTER, TEACHER'S LOUNGE AND VARIOUS OTHER STORAGE AND MULTIPURPOSE ROOMS AND OFFICES.

THE TRUSTEE UNDER THE INDENTURE WILL HOLD, CONTROL AND MAINTAIN THE FOLLOWING FUNDS AND ACCOUNTS AS FIDUCIARY: 1)PROJECT FUND 2)BOND FUND 3) RENEWAL FUND 4)EARNINGS FUND 5) REBATE FUND 6) DEBT SERVICE RESERVE FUND AND 7) REPAIR AND REPLACEMENT FUND.

SCHEDULE K
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax-Exempt Bonds

► **Complete if the organization answered 'Yes' on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.**
► **Attach to Form 990.**
► **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization: SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS

Employer identification number: [redacted]

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
							Yes	No	Yes	No	Yes	No
A	BUILD NYC RESOURCE CORP.	45-4040561	12008ECA2	6/01/2013	11,450,000.	ACQ./CONST. SCHOOL BLDG		X		X		X
B												
C												
D												

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired				
2	Amount of bonds legally defeased				
3	Total proceeds of issue				
4	Gross proceeds in reserve funds				
5	Capitalized interest from proceeds				
6	Proceeds in refunding escrows				
7	Issuance costs from proceeds				
8	Credit enhancement from proceeds				
9	Working capital expenditures from proceeds				
10	Capital expenditures from proceeds				
11	Other spent proceeds				
12	Other unspent proceeds				
13	Year of substantial completion				

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?								
15	Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?								
16	Has the final allocation of proceeds been made?								
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?								

Part III Private Business Use

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?								
2 Are there any lease arrangements that may result in private business use of bond-financed property?								
3a Are there any management or service contracts that may result in private business use of bond-financed property?								
b If 'Yes' to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c Are there any research agreements that may result in private business use of bond-financed property?								
d If 'Yes' to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ►	%		%		%		%	
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ►	%		%		%		%	
6 Total of lines 4 and 5	%		%		%		%	
7 Does the bond issue meet the private security or payment test?								
8a Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?								
b If 'Yes', to line 8a, enter the percentage of bond-financed property sold or disposed of	%		%		%		%	
c If 'Yes' to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?								

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?								
2 If 'No' to line 1, did the following apply?								
a Rebate not due yet?								
b Exception to rebate?								
c No rebate due?								
If 'Yes' to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?								

Part IV Arbitrage *(continued)*

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?								
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?								
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?								
7 Has the organization established written procedures to monitor the requirements of section 148?								

Part V Procedures To Undertake Corrective Action

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?								

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. See instructions.

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

- ► **Complete if the organizations answered 'Yes' on Form 990, Part IV, lines 29 or 30.**
- ► **Attach to Form 990.**
- ► **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization: SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS

Employer identification number: [redacted]

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art — Works of art				
2	Art — Historical treasures				
3	Art — Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities — Publicly traded				
10	Securities — Closely held stock				
11	Securities — Partnership, LLC, or trust interests				
12	Securities — Miscellaneous				
13	Qualified conservation contribution — Historic structures				
14	Qualified conservation contribution — Other				
15	Real estate — Residential				
16	Real estate — Commercial				
17	Real estate — Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ► (TEXTBOOKS)	X	1	29,089.	FMV
26	Other ► (SOFTWARE)	X	1	6,756.	FMV
27	Other ► ( )				
28	Other ► ( )				

29	Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement	29	

			Yes	No
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	30a		X
b	If 'Yes,' describe the arrangement in Part II.			
31	Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	31		X
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		X
b	If 'Yes,' describe in Part II.			
33	If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
► **Attach to Form 990 or Form 990-EZ.**
► **Go to *www.irs.gov/Form990* for the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS

Employer identification number [redacted]

FORM 990, PART III, LINE 1 - ORGANIZATION MISSION

IN AN EFFORT TO REPRESENT THE COMMUNITY'S PRESTIGE, THE SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURE AND THE ARTS IS A MODEL OF EXCELLENCE PROVIDING ITS YOUNGSTERS WITH A CONSTRUCTIVIST AND CHILD-CENTERED CURRICULUM. OUR COMMUNITY, OUR PARENTS, AND STAFF ARE EMPOWERED TO PARTICIPATE MEANINGFULLY IN OUR SCHOOL TO STRENGTHEN ITS POTENTIAL FOR SUCCESS. OUR INTELLECTUALLY CHALLENGING AND STANDARDS BASED CURRICULUM IS ENRICHED BY OUR INTERNATIONAL PERSPECTIVE, THE ARTS, AND OUR DUAL LANGUAGE PROGRAM. OUR STUDENTS RECEIVE A WELL-ROUNDED EDUCATION THAT USES THE ARTS TO PROMOTE EXCELLENCE IN ALL AREAS: COGNITIVE, SOCIAL, EMOTIONAL, AND MORAL. OUR SCHOOL MEETS OR EXCEEDS NEW YORK STATE LEARNING STANDARDS, ALIGNS STUDENT LEARNING TO THOSE STANDARDS AND SUPPORTS TEACHERS WITH PROFESSIONAL DEVELOPMENT OPPORTUNITIES.

THE FUNDAMENTAL PHILOSOPHY AND BELIEF AT THE SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS IS THAT ALL CHILDREN CAN LEARN. ALL CHILDREN HAVE THE RIGHT TO ATTEND SCHOOLS IN WHICH THEY CAN PROGRESS AND LEARN. THEY SHALL HAVE A REAL OPPORTUNITY TO LEARN EQUALLY RIGOROUS CONTENT. WE HOLD OUR SCHOOL ACCOUNTABLE TO THE SAME STANDARDS AS THOSE OF THE HIGHEST PERFORMING SCHOOLS IN OUR STATE. THE SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS ENCOURAGES TEACHERS TO ENGAGE IN "PERFORMANCE-BASED" INSTRUCTION, SO THAT OUR STUDENTS LEARN BOTH THE BASICS AND THE HIGHER-LEVEL SKILLS THEY WILL NEED AFTER GRADUATION. PERFORMANCE-BASED CLASSES ARE MORE DIFFICULT TO DESIGN AND TEACH THAN THE LECTURE APPROACH, BUT THEY HELP CHILDREN LEARN BETTER AND BECOME EXCITED ABOUT LEARNING. CHILDREN LEARN BY DOING. STUDENTS ARE REQUIRED TO PROVE, THROUGH THEIR PROJECTS AND PRESENTATIONS, THAT THEY HAVE MASTERED KNOWLEDGE AND SKILLS IN LANGUAGE ARTS, SOCIAL STUDIES, MATHEMATICS, AND SCIENCE.

Name of the organization SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS

Employer identification number [redacted]

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

THE DRAFT 990 IS REVIEWED AND COMMENTED UPON BY BOARD MEMBERS PRIOR TO FILING THE 990.

FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS

DESCRIPTION OF PROCESS TO MONITOR TRANSACTIONS FOR CONFLICTS OF INTEREST.

A. EACH COVERED PERSON SHALL ANNUALLY SIGN A STATEMENT THAT AFFIRMS THAT SUCH PERSON:

1. HAS RECEIVED A COPY OF THE POLICY.

2. HAS READ AND UNDERSTANDS THE POLICY.

3. HAS AGREED TO COMPLY WITH THE POLICY, AND

4. UNDERSTANDS THAT THE CORPORATION IS A CHARITABLE ORGANIZATION AND THAT IN ORDER TO MAINTAIN ITS FEDERAL TAX EXEMPTION AND THE TRUST OF THE PUBLIC IT MUST DILIGENTLY AVOID CONFLICTS OF INTEREST OR THE APPEARANCE OF ANY CONFLICT AND ENGAGE PRIMARILY IN ACTIVITIES THAT ACCOMPLISH ONE OR MORE OF ITS TAX-EXEMPT PURPOSES.

B. THIS POLICY SHALL BE REVIEWED ANNUALLY FOR THE INFORMATION AND GUIDANCE OF COVERED PERSONS, AND ANY NEW COVERED PERSON SHALL BE ADVISED OF THE POLICY UPON BECOMING A COVERED PERSON AND SHALL FILE AN ANNUAL STATEMENT WITH THE CORPORATION.

C. TO FURTHER THE PURPOSE OF THE DISCLOSURE PROVISIONS OF THIS POLICY.

FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS - CEO & TOP MANAGEMENT

THE SALARY BUDGET IS PREPARED AT THE RECOMMENDATION OF THE PRINCIPAL AND BOARD FINANCE COMMITTE. OTHER TEACHER SALARY SCALES, INCLUDING THE DOE ARE TAKEN INTO ACCOUNT WHEN DETERMINING SALARIES.

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

ALL FINANCIAL STATEMENTS AND TAX RETURNS ARE OPEN FOR PUBLIC INSPECTION UPON REQUEST. ALL FINANCIAL STATEMENTS AND TAX RETURNS ARE SUBMITTED TO GRANT-MAKING GOVERNMENT AGENCIES. ALSO, THE ORGANIZATION TIMELY FILES ITS NYS CHAR 500 ANNUAL REPORT WITH THE OFFICE OF THE NY STATE ATTORNEY GENERAL. THE NYSOAG POSTS THE

Name of the organization SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS

Employer identification number [redacted]

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE (CONTINUED)

ORGANIZATION'S FINANCIAL STATEMENTS, FED 990 TAX RETURN AND THE NYS CHAR 500 ON ITS CHARITITES BUREAU INTERNET WEBSITE.

FORM 990, PART VII - COMPENSATION EXPLANATION

ELVIRA BARONE

ORGANIZATION BYLAWS SECTION 7. COMPENSATION. TRUSTEES SHALL NOT RECEIVE ANY SALARY, FEES OR OTHER FINANCIAL COMPENSATION FOR THEIR SERVICE TO SBCSICA, BUT BY RESOLUTION OF THE BOARD OF TRUSTEES, REASONABLE EXPENSES RELATED TO ATTENDANCE OF MEETINGS OF THE BOARD OF TRUSTEES, IF ANY, MAY BE REIMBURSED. NOTHING HEREIN SHALL BE CONSTRUED TO PRECLUDE ANY TRUSTEE FROM SERVING SBCSICA IN ANY OTHER CAPACITY AND RECEIVING COMPENSATION THEREFOR. THE BY-LAWS ARE ATTACHED IN A SUPPLEMENTAL NOTE TO SCHEDULE O.

FORM 990, PART IX, LINE 24E
OTHER EXPENSES

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
BUILDING SECURITY AND MAINTENA	166,149.	147,742.	18,407.	
EQUIPMENT LEASING EXPENSE	101,135.	89,931.	11,204.	
MARKETING/RECRUITMENT	77,070.	68,533.	8,537.	
OTHER EXPENSES	100,643.	89,493.	11,150.	
REPAIRS AND MAINTENANCE	21,355.	18,989.	2,366.	
STUDENT SERVICES	163,572.	163,572.		
SUPPLIES AND INSTRUCTIONAL MAT	129,271.	114,949.	14,322.	
TELEPHONE & INTERNET SVC.	118,308.	105,201.	13,107.	
TRANSPORTATION SERVICE	71,016.	71,016.		
TOTAL	$ 948,519.	$ 869,426.	$ 79,093.	$ 0.

FED 990 PART VII PAGE 7 COMPENSATION

ARTICLE III

OFFICERS

THE BOARD OF TRUSTEES SHALL ELECT BY MAJORITY VOTE, FROM AMONG THE TRUSTEES, THE FOLLOWING OFFICERS:

SECTION 1. CHAIRPERSON OF THE BOARD OF TRUSTEES. THE CHAIRPERSON OF THE BOARD OF TRUSTEES SHALL PRESIDE OVER ALL MEETINGS OF THE BOARD OF TRUSTEES. IN HIS OR HER

ABSENCE, THE SECRETARY, OR THE TRUSTEE IN ATTENDANCE POSSESSING THE MOST SENIORITY IN THAT OFFICE, IN THAT ORDER, SHALL PRESIDE. THE CHAIRPERSON OF THE BOARD OF TRUSTEES SHALL APPOINT MEMBERS OF SPECIAL COMMITTEES, IF ANY. HE OR SHE SHALL ALSO PERFORM SUCH OTHER DUTIES AS MAY FROM TIME TO TIME BE ASSIGNED TO HIM OR HER BY THE BOARD OF TRUSTEES.

SECTION 2. SECRETARY. THE SECRETARY SHALL KEEP, OR CAUSE TO BE KEPT, THE MINUTES OF ALL BOARD OF TRUSTEE MEETINGS. HE OR SHE SHALL BE CUSTODIAN OF THE RECORDS. HE OR SHE SHALL SEE THAT ALL NOTICES ARE DULY GIVEN IN ACCORDANCE WITH THE PROVISIONS OF THESE BYLAWS AND AS REQUIRED BY LAW. HE OR SHE SHALL PERFORM ALL DUTIES INCIDENT TO THE OFFICE OF SECRETARY AND SUCH OTHER DUTIES AS MAY FROM TIME TO TIME BE ASSIGNED TO HIM OR HER BY THE BOARD OF TRUSTEES.

SECTION 3. TREASURER. THE TREASURER SHALL HAVE THE CUSTODY OF THE FUNDS AND SECURITIES OF SBCSICA AND SHALL CAUSE TO BE KEPT FULL AND ACCURATE ACCOUNTS OF RECEIPTS AND DISBURSEMENTS IN BOOKS BELONGING TO SBCSICA, AND SHALL DEPOSIT OR CAUSE TO BE DEPOSITED ALL MONIES AND OTHER VALUABLE EFFECTS IN THE NAME AND TO THE CREDIT OF SBCSICA IN SUCH DEPOSITORIES AS MAY BE DESIGNATED BY THE BOARD OF TRUSTEES. THE TREASURER SHALL DISBURSE THE FUNDS OF SBCSICA AS MAY BE ORDERED BY THE BOARD OF TRUSTEES TAKING PROPER VOUCHERS FOR THE DISBURSEMENTS, AND SHALL RENDER TO THE CHAIRPERSON, AND THE BOARD OF TRUSTEES, AT MEETINGS AND WHENEVER THEY MAY REQUIRE IT, AN ACCOUNT OF ALL TRANSACTIONS AS TREASURER AND OF THE FINANCIAL CONDITION OF SBCSICA, PROVIDED THAT ROUTINE TRANSACTIONS MAY BE DELEGATED TO THE STAFF OF SBCSICA. THE TREASURER WILL WORK WITH BOOSTED FINANCE (A DIVISION OF VICTORY EDUCATION PARTNERS) TO ACCOMPLISH THE AFOREMENTIONED DUTIES IN ACCORDANCE WITH THE CONTRACTUALLY-ESTABLISHED DELEGATION OF CERTAIN SUCH DUTIES TO BOOSTED FINANCE. THE TREASURER SHALL PERFORM SUCH OTHER DUTIES AS THE BOARD OF TRUSTEES MAY FROM TIME TO TIME PRESCRIBE OR REQUIRE.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

► **Complete if the organization answered 'Yes' on Form 990, Part IV, line 33, 34, 35b, 36, or 37.**
► **Attach to Form 990.**
► **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization: SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS

Employer identification number: [redacted]

Part I Identification of Disregarded Entities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered 'Yes' on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Sec 512(b)(13) controlled entity? Yes	(g) Sec 512(b)(13) controlled entity? No
(1) FRIENDS OF SBCSICA, INC. 164 BRUCKNER BLVD BRONX, NY 10454 [redacted]	SUPPORT ANOTHER NON-PROFIT ORGANIZATION				N/A	X	
(2)							
(3)							
(4)							

Part III **Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) Disproportionate allocations? No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) General or managing partner? No	(k) Percentage ownership
(1)												
(2)												
(3)												

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Sec 512(b)(13) controlled entity? Yes	(i) Sec 512(b)(13) controlled entity? No
(1)									
(2)									
(3)									

Part V **Transactions With Related Organizations.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 34, 35b, or 36.

		Yes	No
	Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.		
1	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a	Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity **1 a**		X
b	Gift, grant, or capital contribution to related organization(s) **1 b**		X
c	Gift, grant, or capital contribution from related organization(s) **1 c**		X
d	Loans or loan guarantees to or for related organization(s) **1 d**		X
e	Loans or loan guarantees by related organization(s) **1 e**		X
f	Dividends from related organization(s) **1 f**		X
g	Sale of assets to related organization(s) **1 g**		X
h	Purchase of assets from related organization(s) **1 h**		X
i	Exchange of assets with related organization(s) **1 i**		X
j	Lease of facilities, equipment, or other assets to related organization(s) **1 j**		X
k	Lease of facilities, equipment, or other assets from related organization(s) **1 k**		X
l	Performance of services or membership or fundraising solicitations for related organization(s) **1 l**		X
m	Performance of services or membership or fundraising solicitations by related organization(s) **1 m**		X
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) **1 n**		X
o	Sharing of paid employees with related organization(s) **1 o**		X
p	Reimbursement paid to related organization(s) for expenses **1 p**		X
q	Reimbursement paid by related organization(s) for expenses **1 q**		X
r	Other transfer of cash or property to related organization(s) **1 r**		X
s	Other transfer of cash or property from related organization(s) **1 s**		X

2 If the answer to any of the above is 'Yes,' see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													

Part VII **Supplemental Information**

Provide additional information for responses to questions on Schedule R. See instructions.

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

► Attach to your tax return.

► Go to *www.irs.gov/Form4562* for instructions and the latest information.

OMB No. 1545-0172

2021

Attachment Sequence No. **179**

Name(s) shown on return: SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES AND THE ARTS

Identifying number: [redacted]

Business or activity to which this form relates

FORM 990/990-PF

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2020 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instrs	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2022. Add lines 9 and 10, less line 12 ►	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (**Don't** include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	190,846.

Part III MACRS Depreciation (**Don't** include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2021	17	460,177.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ► ☐		

Section B — Assets Placed in Service During 2021 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property						
c	7-year property						
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs		S/L	
h	Residential rental property			27.5 yrs	MM	S/L	
				27.5 yrs	MM	S/L	
i	Nonresidential real property			39 yrs	MM	S/L	
					MM	S/L	

Section C — Assets Placed in Service During 2021 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs		S/L	
c	30-year			30 yrs	MM	S/L	
d	40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions	22	651,023.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.**)**

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** | **24b** If 'Yes,' is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions						**25**		
26 Property used more than 50% in a qualified business use:								
27 Property used 50% or less in a qualified business use:								
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						**28**		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							**29**	

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**don't** include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	**No**
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions **Note:** If your answer to 37, 38, 39, 40, or 41 is 'Yes,' don't complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2021 tax year (see instructions):					
43 Amortization of costs that began before your 2021 tax year				**43**	23,187.
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	23,187.

ARTICLE III
OFFICERS

THE BOARD OF TRUSTEES SHALL ELECT BY MAJORITY VOTE, FROM AMONG THE TRUSTEES, THE FOLLOWING OFFICERS:

SECTION 1. CHAIRPERSON OF THE BOARD OF TRUSTEES.
THE CHAIRPERSON OF THE BOARD OF TRUSTEES SHALL PRESIDE OVER ALL MEETINGS OF THE BOARD OF TRUSTEES. IN HIS OR HER ABSENCE, THE SECRETARY, OR THE TRUSTEE IN ATTENDANCE POSSESSING THE MOST SENIORITY IN THAT OFFICE, IN THAT ORDER, SHALL PRESIDE. THE CHAIRPERSON OF THE BOARD OF TRUSTEES SHALL APPOINT MEMBERS OF SPECIAL COMMITTEES, IF ANY. HE OR SHE SHALL ALSO PERFORM SUCH OTHER DUTIES AS MAY FROM TIME TO TIME BE ASSIGNED TO HIM OR HER BY THE BOARD OF TRUSTEES.

SECTION 2. SECRETARY.
THE SECRETARY SHALL KEEP, OR CAUSE TO BE KEPT, THE MINUTES OF ALL BOARD OF TRUSTEE MEETINGS. HE OR SHE SHALL BE CUSTODIAN OF THE RECORDS. HE OR SHE SHALL SEE THAT ALL NOTICES ARE DULY GIVEN IN ACCORDANCE WITH THE PROVISIONS OF THESE BYLAWS AND AS REQUIRED BY LAW. HE OR SHE SHALL PERFORM ALL DUTIES INCIDENT TO THE OFFICE OF SECRETARY AND SUCH OTHER DUTIES AS MAY FROM TIME TO TIME BE ASSIGNED TO HIM OR HER BY THE BOARD OF TRUSTEES.

SECTION 3. TREASURER.
THE TREASURER SHALL HAVE THE CUSTODY OF THE FUNDS AND SECURITIES OF SBCSICA AND SHALL CAUSE TO BE KEPT FULL AND ACCURATE ACCOUNTS OF RECEIPTS AND DISBURSEMENTS IN BOOKS BELONGING TO SBCSICA, AND SHALL DEPOSIT OR CAUSE TO BE DEPOSITED ALL MONIES AND OTHER VALUABLE EFFECTS IN THE NAME AND TO THE CREDIT OF SBCSICA IN SUCH DEPOSITORIES AS MAY BE DESIGNATED BY THE BOARD OF TRUSTEES. THE TREASURER SHALL DISBURSE THE FUNDS OF SBCSICA AS MAY BE ORDERED BY THE BOARD OF TRUSTEES TAKING PROPER VOUCHERS FOR THE DISBURSEMENTS, AND SHALL RENDER TO THE CHAIRPERSON, AND THE BOARD OF TRUSTEES, AT MEETINGS AND WHENEVER THEY MAY REQUIRE IT, AN ACCOUNT OF ALL TRANSACTIONS AS TREASURER AND OF THE FINANCIAL CONDITION OF SBCSICA, PROVIDED THAT ROUTINE TRANSACTIONS MAY BE DELEGATED TO THE STAFF OF SBCSICA. THE TREASURER WILL WORK WITH BOOSTED TO ACCOMPLISH THE AFOREMENTIONED DUTIES IN ACCORDANCE WITH THE CONTRACTUALLY-ESTABLISHED DELEGATION OF CERTAIN SUCH DUTIES TO BOOSTED. THE TREASURER SHALL PERFORM SUCH OTHER DUTIES AS THE BOARD OF TRUSTEES MAY FROM TIME TO TIME PRESCRIBE OR REQUIRE.

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS

Financial Statements

For the years ended June 30, 2020 and 2019

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS
Financial Statements
June 30, 2020 and 2019

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Independent Auditors' Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
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NCheng LLP
accountants and advisors

40 Wall Street, 32nd Floor
New York, NY 10005
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Independent Auditors' Report

To the Board of Trustees of
South Bronx Charter School for International Culture & the Arts

Report on the financial statements

We have audited the accompanying financial statements of South Bronx Charter School for International Cultures & the Arts, which comprise the statements of financial position as of June 30, 2020 and 2019, and the related statements of activities, functional expenses, and cash flows for the years 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.

Auditors' responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits 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 South Bronx Charter School for International Cultures & the Arts as of June 30, 2020 and 2019, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

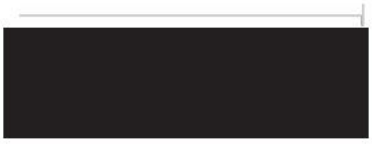
Other matters

Debt covenants

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of debt covenants calculations, shown on Page 16, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other reporting required by government auditing standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 29, 2020 on our consideration of South Bronx Charter School for International Cultures & the Arts internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering South Bronx Charter School for International Cultures & the Arts internal control over financial reporting and compliance.



New York, New York
October 29, 2020

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS
Statements of Financial Position
As of June 30,

	2020	2019
Assets		
Current assets		
Cash and cash equivalents	$ 7,524,816	$ 6,192,617
Grants and other receivables	270,304	245,741
Prepaid expenses	29,484	1,256
Total current assets	7,824,604	6,439,614
Property and equipment, net - Note 4	18,389,072	18,400,355
Other assets		
Reserves - Note 5	2,042,104	1,891,914
Total assets	$ 28,255,780	$ 26,731,883
Liabilities and Net Assets		
Current liabilities		
Bonds payable - current portion - Note 9	$ 500,000	$ 480,000
Accounts payable and accrued expenses	239,328	165,897
Accrued payroll and benefits - Note 7	477,486	482,692
Accrued interest payable	205,095	212,723
Refundable advances	14,903	9,915
Total current liabilities	1,436,812	1,351,227
Long-term liabilities		
Bonds payable (less current portion; net of unamortized deferred financing costs of $531,480 in 2020 and $554,672 in 2019) - Note 9	19,008,520	19,485,328
SBA loan - paycheck protection program - Note 8	697,569	-
Total long-term liabilities	19,706,089	19,485,328
Total liabilities	21,142,901	20,836,555
Net assets without donor restrictions		
Undesignated	7,035,711	5,819,043
Reserve - contingency	77,168	76,285
Total net assets without donor restrictions	7,112,879	5,895,328
Total liabilities and net assets without restrictions	$ 28,255,780	$ 26,731,883

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

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS
Statements of Activities
For the years ended June 30,

	2020	2019
Operating revenue and other support		
State and local per pupil operating revenue		
General education	$ 7,438,062	$ 6,709,288
Grants, contracts and other support		
State and local grants	123,882	243,395
Federal grants	278,011	427,693
Food service	306,826	359,573
Interest income	107,470	104,443
Contributions	1,015	848
Total grants, contracts and other support	817,204	1,135,952
Total operating revenue and other support	8,255,266	7,845,240
Expenses		
Program expenses		
Regular education	5,096,112	5,320,716
Special education	415,921	398,722
Food service	511,626	625,990
Total program expenses	6,023,659	6,345,428
Supporting services		
Management and general	1,014,056	981,452
Total program and supporting services expenses	7,037,715	7,326,880
Change in net assets	1,217,551	518,360
Net assets without donor restrictions - beginning of year	5,895,328	5,376,968
Net assets without donor restrictions - end of year	$ 7,112,879	$ 5,895,328

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

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS

Statement of Functional Expenses

For the year ended June 30, 2020

	Program expenses				Supporting services	Total program expenses and supporting services
	Regular education	Special education	Food service	Total programs	Management & general	
Salaries						
Instructional personnel	$ 1,562,296	$ 117,592	$ -	$ 1,679,888	$ -	$ 1,679,888
Administrative staff personnel	518,425	28,407	-	546,832	163,339	710,171
Non-instructional personnel	189,568	15,165	203,588	408,321	174,402	582,723
Total salaries	2,270,289	161,164	203,588	2,635,041	337,741	2,972,782
Operating expenses						
Payroll taxes and fringe benefits	445,882	31,653	39,984	517,519	66,332	583,851
Retirement	59,754	4,242	5,358	69,354	8,889	78,243
Contracted services - financial and benefit administrative	-	-	-	-	198,538	198,538
Marketing/recruitment	4,066	289	365	4,720	605	5,325
Insurance	24,528	1,741	2,200	28,469	74,632	103,101
Legal and professional	49,483	3,513	4,437	57,433	7,361	64,794
Equipment leasing	49,405	3,507	4,430	57,342	7,350	64,692
Building and land rent and lease	15,902	1,129	1,426	18,457	2,366	20,823
Repairs and maintenance	14,694	1,043	1,318	17,055	2,186	19,241
Building security and maintenance	136,443	9,686	12,236	158,365	20,298	178,663
Office expense	-	-	-	-	25,614	25,614
Staff development	63,030	4,474	5,652	73,156	9,377	82,533
Student services	76,297	5,416	6,842	88,555	11,350	99,905
Supplies and instructional materials	67,671	4,804	6,068	78,543	10,067	88,610
Food costs	-	-	130,294	130,294	-	130,294
Transportation service	112,839	8,493	-	121,332	-	121,332
Telephone and internet services	79,757	5,662	7,152	92,571	11,865	104,436
Utilities	150,519	10,685	13,498	174,702	22,392	197,094
Interest expense	786,385	109,497	4,977	900,859	94,565	995,424
Other expenses	68,422	4,857	6,136	79,415	10,182	89,597
Depreciation and amortization	620,746	44,066	55,665	720,477	92,346	812,823
Total operating expenses	2,825,823	254,757	308,038	3,388,618	676,315	4,064,933
Total expenses	$ 5,096,112	$ 415,921	$ 511,626	$ 6,023,659	$ 1,014,056	$ 7,037,715

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

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS

Statement of Functional Expenses

For the year ended June 30, 2019

	Program expenses				Supporting services	Total program expenses and supporting services
	Regular education	Special education	Food service	Total programs	Management & general	
Salaries						
Instructional personnel	$ 1,703,695	$ 108,555	$ -	$ 1,812,250	$ -	$1,812,250
Administrative staff personnel	513,311	28,127	-	541,438	161,728	703,166
Non-instructional personnel	192,254	15,380	235,321	442,955	176,874	619,829
Total salaries	2,409,260	152,062	235,321	2,796,643	338,602	3,135,245
Operating expenses						
Payroll taxes and fringe benefits	437,625	27,621	42,744	507,990	61,505	569,495
Retirement	69,246	4,371	6,764	80,381	9,732	90,113
Contracted services - financial and benefit administrative	-	-	-	-	191,700	191,700
Marketing/recruitment	8,185	517	799	9,501	1,150	10,651
Insurance	31,708	2,001	3,097	36,806	71,246	108,052
Legal and professional	44,902	2,834	4,386	52,122	6,311	58,433
Equipment leasing	40,641	2,565	3,970	47,176	5,711	52,887
Building and land rent and lease	13,992	883	1,367	16,242	1,966	18,208
Repairs and maintenance	23,325	1,472	2,278	27,075	3,279	30,354
Building security and maintenance	117,025	7,386	11,430	135,841	16,448	152,289
Office expense	-	-	-	-	13,408	13,408
Staff development	62,233	3,928	6,079	72,240	8,746	80,986
Student services	78,947	4,983	7,711	91,641	11,095	102,736
Supplies and instructional materials	73,973	4,669	7,225	85,867	10,396	96,263
Food costs	-	-	194,759	194,759	-	194,759
Transportation service	156,305	11,765	-	168,070	-	168,070
Telephone and internet services	64,153	4,049	6,266	74,468	9,016	83,484
Utilities	183,361	11,573	17,910	212,844	25,770	238,614
Interest expense	801,326	111,577	5,072	917,975	96,362	1,014,337
Other expenses	81,621	5,152	7,972	94,745	11,467	106,212
Depreciation and amortization	622,888	39,314	60,840	723,042	87,542	810,584
Total operating expenses	2,911,456	246,660	390,669	3,548,785	642,850	4,191,635
Total expenses	$ 5,320,716	$ 398,722	$ 625,990	$ 6,345,428	$ 981,452	$ 7,326,880

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

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS
Statements of Cash Flows
For the years ended June 30,

	2020	2019
Cash flows from operating activities		
Change in net assets	$ 1,217,551	$ 518,360
Adjustments to reconcile change in net assets to to net cash provided by operating activities		
Depreciation	789,631	787,392
Amortization	23,192	23,192
Changes in operating assets and liabilities		
Grants and other receivables	(24,563)	59,017
Prepaid expenses	(28,228)	(1,256)
Accounts payable and accrued expenses	73,431	(15,648)
Accrued payroll and benefits	(5,206)	169,303
Accrued interest payable	(7,628)	(6,731)
Refundable advances	4,988	(32,793)
Net cash provided by operating activities	2,043,168	1,500,836
Cash flows from investing activities		
Reserves	(150,190)	(43,155)
Capitalized assets	(778,348)	(27,654)
Net cash used in investing activities	(928,538)	(70,809)
Cash flows from financing activities		
Bonds payable	(480,000)	(465,000)
SBA loan - paycheck protection program	697,569	-
Net cash provided by/(used in) financing activities	217,569	(465,000)
Net increase in cash and cash equivalents	1,332,199	965,027
Cash and cash equivalents - beginning of year	6,192,617	5,227,590
Cash and cash equivalents - end of year	$ 7,524,816	$ 6,192,617
Supplemental disclosure		
Cash paid for interest	$ 1,003,052	$ 1,021,068

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

Note 1 Organization

South Bronx Charter School for International Cultures & the Arts (the "School"), a 501(c) (3) tax-exempt organization, is a public charter school located in the Bronx, New York. The School opened in 2005 and through fiscal year 2018 operated classes from kindergarten to fifth grade. In fiscal year 2019, the School added the sixth grade. In fiscal year 2020, the School added the seventh grade. In fiscal year 2021, the School will add the eighth grade. The School's current charters renewal expires on June 30, 2023. The School provides scientifically research-proven standards-based educational programs, with an emphasis on international cultures, the arts, and mastery of a second language.

Friends of South Bronx Charter School for International Culture & the Arts, Inc. (the "Friends of SBCSICA"), is a non-profit organization, founded in October 2018 under Section 402 of the Not-for-Profit Corporate Law of the State of New York. Friends of SBCSICA is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The board of trustees of the School has control over the board of trustees of Friends of SBCSICA. As of June 30, 2020, Friends of SBCSICA has no financial activity, and as a result, the two entities did not consolidate as of and for the year ended June 30, 2020.

Note 2 Summary of significant accounting policies

Basis of presentation and use of estimates. The financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America ("U.S. GAAP"), which requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Cash and cash equivalents. The School considers all short-term, highly liquid investments, such as money market funds, to be cash equivalents.

Grants and other receivables. Grants and other receivables are recorded at net realizable value and do not bear interest. The allowance for doubtful accounts is the School's best estimate of the amount of probable credit losses in existing receivables. Management determines the allowance based on historical write-off experience and reviews its allowance for doubtful accounts periodically. Past due balances are reviewed individually for collectability. Grants and other receivable amounted to $270,304 and $245,741 as of June 30, 2020 and 2019, respectively. There was no allowance recorded at June 30, 2020 and 2019, as all amounts are deemed collectible.

Note 2 Summary of significant accounting policies – (continued)

Financial statements presentation. The financial statements of the School have been prepared in accordance with U.S. generally accepted accounting principles ("US GAAP"), which require the School to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions. Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the School.

Net assets with donor restrictions. Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities.

Revenue recognition. The School recognizes revenue from the state and local governments based on the School's charter status and the number of students enrolled. Such revenue is recorded when services are performed, in accordance with the charter agreement. The New York State Department of Education mandates the rate per pupil. Such revenue is recognized ratably over the related school year in which it is earned.

Grant and contracts revenue. Grants and contracts revenue are recognized when qualifying expenditures are incurred and/or services are provided to the students during the applicable school year. Funds received in advance or any unspent funds for which qualifying expenditures have not been incurred are recorded as refundable advances. Any unspent amounts might be returned to the granting agency or the granting agency can approve that those amounts be applied to a future grant period.

Reclassifications. Certain accounts in the prior year financial statements have been reclassified for comparative purposes to conform with the presentation in the current year financials. These reclassifications have no effect on the changes in net assets.

Note 2 Summary of significant accounting policies – (continued)

Property and equipment. Property and equipment are recorded at cost. Donated assets are capitalized at the estimated fair value at date of receipt. Maintenance and repairs are charged to expense as incurred; significant improvements are capitalized. The School capitalizes additions and significant improvements in excess of $1,000. Depreciation is computed using the straight-line method over estimated useful lives of the respective asset. The estimated depreciable lives of the different classes of property are as follows:

Asset	Useful Life
Building	39 years
Furniture and fixtures	7 years
Computer, software and office equipment	3 years

Reserve contingency and escrow reserves. Reserve contingency and escrow reserves relate to reserve and escrow accounts that are required to be maintained by the School in accordance with the bond indenture and charter requirements.

Financing charge. Financing charges are amortized over the terms of the bonds and are reported net of accumulated amortization as of June 30, 2020 and 2019 in bond payable – net, on the accompanying statements of financial position.

Refundable advances. Funds received in advance for which qualifying expenditures have not been incurred are reflected as refundable advances from state and local government grants in the accompanying statements of financial position.

Donated goods and services. The School receives donated services from unpaid volunteers. No amounts have been recognized in the accompanying statements of activities, since the services do not meet the specialized skill criteria for recognition under U.S. GAAP.

Income taxes. The School is tax-exempt under Section 501(c)(3) of the Internal Revenue Code (IRC) and has been classified as a publicly supported organization as described in IRC sections 509(A)(1) and 170(B)(1)(A)(II).

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken and recognize a tax liability (or asset) if the School has taken an uncertain position that more likely than not would not be sustained upon examination by taxing authorities. Management has analyzed the tax positions taken and has concluded that, as of June 30, 2020, there are no uncertain positions taken or expected to be taken that would require recognition or disclosure in the accompanying financial statements.

The School is no longer subject to income tax examination by federal, state or local tax authorities for years before June 30, 2017.

Note 2 Summary of significant accounting policies – (continued)

Functional expenses. The costs of providing program and other activities have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among program services, and supporting services. Such allocations are determined by management on an equitable basis.

The expenses that are allocated include the following:

Salaries	Time and effort
Payroll taxes and fringe benefits	Time and effort
Contracted Services - financial and administrative	Direct allocation
Legal and professional	Time and effort
Insurance	Square footage
Repairs and maintenance	Time and effort

Recently adopted accounting pronouncements. On August 18, 2016, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2016-14, *Not-for-Profit Entities* (Topic 958) – *Presentation of Financial Statements of Not-for Profit Entities*. The update addresses the complexity and understandability of net asset classification, efficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. We have implemented ASU 2016-14 and have adjusted the presentation in these financial statements accordingly.

In November 2016, FASB issued ASU 2016-18, *Statement of Cash Flows* (Topic 230): *Restricted Cash*, which requires restricted cash to be included within cash and cash equivalents when explaining the total change in cash for the period within the statement of cash flows. The standard requires retrospective application and represents a change in accounting principal. The adoption of ASU 2016-18 did not have an impact on the School's financial statements.

In June 2018, FASB issued ASU 2018-08, *Clarifying the Scope and Accounting Guidance for Contributions Received and Contributions Made.* This standard assists entities in evaluating whether transactions should be accounted for as contributions or exchange transactions and determining whether a contribution is conditional or unconditional. The School implemented the provisions of ASU 2018-08 applicable to contributions received in the accompanying financial statements under a modified prospective basis. Accordingly, there is no effect on net assets in connection with the implementation of ASU 2018-08.

Note 3 Liquidity and availability

Financial assets available for general expenditures, that is, without donor or other restrictions limiting their use, within one year of June 30, are:

Financial assets:	2020	2019
Cash and cash equivalents	$ 7,524,816	$ 6,192,617
Grants and other receivables	270,304	245,741
Amount available for general expenditures within one year	$ 7,795,120	$ 6,438,358

Note 4 Property and equipment

Property and equipment consist of the following as of June 30:

	2020	2019
Furniture and fixtures	$ 923,000	$ 893,091
Computer equipment and software	1,787,460	1,723,593
Office equipment	121,761	115,999
Land	1,823,000	1,823,000
Building	18,057,399	18,057,399
Construction in Progress	678,810	-
Total property and equipment	23,391,430	22,613,082
Less, accumulated depreciation	(5,002,358)	(4,212,727)
Property and equipment, net	$ 18,389,072	$ 18,400,355

During fiscal year 2020, the School paid an earnest money deposit of $500,000 for the future purchase of land and incurred various consulting costs to design and plan for a new building to expand its programs. Total expenditures in connection with this project were included in construction in progress at June 30, 2020. The earnest money deposit is fully refundable if the purchase is not consummated by December 31, 2020.

Note 5 Reserves

Reserves as of June 30, are as follows:

	2020	2019
Interest reserve	$ 397,031	$ 267,593
Debt service reserve	1,567,905	1,545,644
Reserve - construction	-	2,392
Reserve - contingency	77,168	76,285
	$ 2,042,104	$ 1,891,914

Note 6 Retirement plan

The School offers a 401(k) plan (the "Plan") for substantially all of its qualifying employees. Employees are eligible for the Plan immediately upon employment. Participation in the Plan is voluntary. Employees can make pretax contributions up to a maximum of 100% of their annual compensation, up to IRS limits for each calendar year. The School matches an employee's contribution up to 4% of the employee's annual compensation. For the years ended June 30, 2020 and 2019, the School's matching contribution was $78,243 and $90,113, respectively. Plan assets are held in a separate trust and are not included in the accompanying financial statements. All plan assets are held for the exclusive benefit of the Plan's participants and beneficiaries.

Note 7 Accrued payroll and benefits

Accrued payroll and benefits consist of amounts earned by the staff during the school year but paid over the summer months. As of June 30, 2020 and 2019, accrued payroll amounted to $477,486 and $482,692, respectively.

Note 8 SBA loan - paycheck protection program

On May 4, 2020, the School obtained a loan of $697,569 (the "PPP loan") from a commercial bank pursuant to the Paycheck Protection Program ("PPP") administered by the Small Business Administration (the "SBA") pursuant to the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act"). The PPP Loan and accrued interest will be forgivable after twenty-four weeks as long as the School uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains its payroll levels. The PPP loan matures on May 4, 2022 and bears an interest rate of 1% per annum, with interest accruing on the unpaid principal balance. No payments of principal or interest are due during the six-month period beginning on the date of the PPP loan (the "Deferral Period"). The PPP loan balance as of June 30, 2020 was $697,569.

Note 9 Bonds payable

On June 11, 2013, Build NYC Resource Corporation provided construction and permanent financing of $22,270,000 through the issuance of $21,650,000 in Tax-Exempt Revenue Bonds (the "Series 2013A Bonds"), bearing interest at 2.75% to 5% per annum, with principal due at varying amounts annually through maturity on April 15, 2043, and $620,000 in Taxable Revenue Bonds bearing interest at 6% per annum which were repaid in varying amounts through maturity on April 15, 2017. The proceeds of the bonds were used to construct a five-story building in the Bronx, New York, to be used as classroom, cafeteria, kitchen, art, music room and administrative space.

Future minimum principal payments for the next five years and in the aggregate thereafter are as follow:

Year Ending June 30,	Amount
2021	$ 500,000
2022	520,000
2023	540,000
2024	560,000
2025	590,000
Thereafter	17,330,000
Unamortized financing charge	(531,480)
	$ 19,508,520

	Amount
Bonds payable - current	$ 500,000
Bonds payable – long term	19,008,520
Total bonds payable	$ 19,508,520

As of June 30, 2020, the School was in compliance with all debt covenants pursuant to the bond agreement.

Note 10 Concentration of credit risk

The School maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. The School has not experienced any losses in such accounts. The management of the School believes it is not exposed to significant credit risk on cash and cash equivalents.

The School received approximately 90% and 86% of its operating revenue, which is subject to specific requirements, from per pupil funding from the New York City Department of Education during the years ended June 30, 2020 and 2019, respectively. Additionally, the School's grants receivable consists of approximately 100% and 70% from the New York State Department of Education.

Note 11 Contingency

The School participates in a number of federal and state programs. These programs require that the School comply with certain laws, regulations, contracts, and agreements applicable to the programs in which it participates. All funds expended in connection with government grants and contracts are subject to audit by government agencies. While the ultimate liability, if any, from such audits of government grants and contracts by government agencies is presently not determinable, it should not, in the opinion of the management, have a material effect on the financial position or results of operations. Accordingly, no provision for any such liability that may result has been made in the accompanying financial statements.

Note 12 Potential impact of the pandemic

In December 2019, an outbreak of a novel strain of coronavirus ("COVID-19") originated in Wuhan, China and has since spread to other countries, including the U.S. On March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic. As a result of the pandemic, School officials prepared a reopening plan for the 2020-2021 school year. Under the plan, approximately one-third of the enrolled students will begin the school year in a classroom and about two-thirds of the students will continue in remote learning. The ultimate effect of COVID-19 on the School and its future operations cannot presently be determined.

Note 13 Subsequent events

Management has evaluated subsequent events through October 29, 2020, the date that the financial statements were available to be issued. Based on this evaluation, management has determined that no subsequent events have occurred which require disclosure in the financial statements.

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS
Schedule of Debt Covenants
For the year ended June 30, 2020

Pursuant to the loan agreement, the School is required to comply with various debt covenants. The minimum requirement and actual results as of and for the year ended June 30, 2020 for each of the debt covenants are as follows:

	Minimum Requirement	Actual
Debt service coverage ratio	1.10	2.05
Days cash on hand	30	441
Net asset balance	$ 703,772	$ 7,112,879

The debt service coverage ratio is calculated as follows:

Increase in net assets	$	1,217,551		
Add back: Interest expense		995,424		
Depreciation and amortization		812,823		
Net revenues available for debt service	$	3,025,798		
Debt service payments				
Interest expense	$	995,424		
Principal		480,000		
Total current debt service	$	1,475,424		
Net revenues available for debt service	$	3,025,798	=	2.05
Total current debt service	$	1,475,424		

The days cash on hand is calculated as follows:

Total expenses	$	7,037,715		
Less: Depreciation and amortization		(812,823)		
Net expenses		6,224,892		
Number of days		365		
Cash used per day	$	17,054		
Cash and cash equivalents at year end	$	7,524,816	=	441
Cash used per day	$	17,054		

The minimum net asset balance is calculated as follows:

Beginning net asset balance	$	5,895,328
Net surplus/(deficit)		1,217,551
Ending net asset balance	$	7,112,879
Estimated required fund balance		
Maximum annual debt service	$	1,475,424
Gross revenue		8,255,266
Percentage		18%
Requirement percentage		10%
Estimated required fund balance	$	703,772
Amount over (needed) to meet fund balance	$	6,409,108

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Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

To the Board of Trustees of
South Bronx Charter School for
International Cultures & the Arts

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 South Bronx Charter School for International Cultures & the Arts, which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 29, 2020.

Internal control over financial reporting

In planning and performing our audit of the financial statements, we considered South Bronx Charter School for International Cultures & the Arts' 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 South Bronx Charter School for International Cultures & the Arts' internal control. Accordingly, we do not express an opinion on the effectiveness of South Bronx Charter School for International Cultures & the Arts' internal control.

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

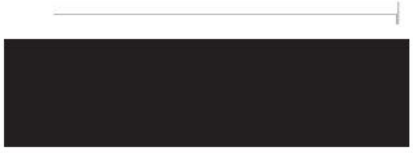
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Compliance and other matters

As part of obtaining reasonable assurance about whether South Bronx Charter School for International Cultures & the Arts' financial statements are free of 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 audits, 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.



New York, New York
October 29, 2020

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS

Financial Statements with Supplementary Information

For the years ended June 30, 2021 and 2020

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS
Financial Statements
June 30, 2021 and 2020

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Independent Auditors' Report

To the Board of Trustees of
South Bronx Charter School for International Culture & the Arts

Report on the financial statements

We have audited the accompanying financial statements of South Bronx Charter School for International Cultures & the Arts, which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of activities, functional expenses, and cash flows for the years 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.

Auditors' responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits 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 South Bronx Charter School for International Cultures & the Arts as of June 30, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other matters

Supplemental information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), is presented for purposes of additional analysis, and is not a required part of the financial statements. The accompanying schedule of debt covenants for the year ended June 30, 2021 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records use to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other reporting required by government auditing standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2021 on our consideration of South Bronx Charter School for International Cultures & the Arts internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering South Bronx Charter School for International Cultures & the Arts internal control over financial reporting and compliance.

New York, New York
October 28, 2021

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS
Statements of Financial Position
As of June 30,

	2021	2020
Assets		
Current assets		
Cash and cash equivalents	$ 7,617,709	$ 7,524,816
Grants and other receivables	508,969	270,304
Prepaid expenses	39,415	29,484
Total current assets	8,166,093	7,824,604
Property and equipment, net - Note 5	18,601,328	18,389,072
Other assets		
Reserves - Note 4	2,043,061	2,042,104
Total assets	$ 28,810,482	$ 28,255,780
Liabilities and Net Assets		
Current liabilities		
Accounts payable and accrued expenses	$ 284,741	$ 239,328
Accrued payroll and benefits - Note 7	547,882	477,486
Bonds payable - current portion - Note 9	520,000	500,000
Accrued interest payable	201,058	205,095
Refundable advances	18,262	14,903
Total current liabilities	1,571,943	1,436,812
Long-term liabilities		
Bonds payable (less current portion; net of unamortized deferred financing costs of $508,288 in 2021 and $531,480 in 2020) - Note 9	18,511,712	19,008,520
SBA loan - paycheck protection program - Note 8	-	697,569
Total long-term liabilities	18,511,712	19,706,089
Total liabilities	20,083,655	21,142,901
Net assets without donor restrictions		
Undesignated	8,649,367	7,035,711
Reserve - contingency	77,460	77,168
Total net assets without donor restrictions	8,726,827	7,112,879
Total liabilities and net assets without restrictions	$ 28,810,482	$ 28,255,780

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

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS
Statements of Activities
For the years ended June 30,

	2021	2020
Operating revenue and other support		
State and local per pupil operating revenue		
General education	$ 7,393,395	$ 7,438,062
Grants, contracts and other income		
State and local grants	30,544	123,882
Federal grants	609,308	278,011
Food service	196,909	306,826
Cancellation of debt	697,569	-
Interest income	29,245	107,470
Contributions	40	1,015
Total grants, contracts and other support	1,563,615	817,204
Total operating revenue and other support	8,957,010	8,255,266
Expenses		
Program expenses		
Regular education	5,407,496	5,096,112
Special education	405,940	415,921
Food service	540,999	511,626
Total program expenses	6,354,435	6,023,659
Supporting services		
Management and general	988,627	1,014,056
Total program and supporting services expenses	7,343,062	7,037,715
Change in net assets	1,613,948	1,217,551
Net assets without donor restrictions - beginning of year	7,112,879	5,895,328
Net assets without donor restrictions - end of year	$ 8,726,827	$ 7,112,879

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

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS

Statement of Functional Expenses

For the year ended June 30, 2021

	Program expenses				Supporting services	Total program expenses and supporting services
	Regular education	Special education	Food service	Total programs	Management & general	
Salaries						
Instructional personnel	$ 1,794,384	$ 140,113	$ -	$ 1,934,497	$ -	$ 1,934,497
Administrative staff personnel	522,208	31,998	-	554,206	164,753	718,959
Non-instructional personnel	177,053	14,715	180,468	372,236	163,958	536,194
Total salaries	2,493,645	186,826	180,468	2,860,939	328,711	3,189,650
Operating expenses						
Payroll taxes and fringe benefits	568,906	42,623	41,172	652,701	74,992	727,693
Retirement	58,046	4,349	4,201	66,596	7,652	74,248
Contracted services - financial and benefit administrative	-	-	-	-	197,551	197,551
Marketing/recruitment	12,629	946	914	14,489	1,665	16,154
Insurance	20,333	1,523	1,472	23,328	86,522	109,850
Legal and professional	53,701	4,023	3,886	61,610	7,080	68,690
Equipment leasing	69,403	5,200	5,023	79,626	9,148	88,774
Building and land rent and lease	19,066	1,428	1,380	21,874	2,513	24,387
Repairs and maintenance	13,902	1,042	1,006	15,950	1,832	17,782
Building security and maintenance	140,649	10,538	10,179	161,366	18,539	179,905
Office expense	8,452	633	612	9,697	1,114	10,811
Staff development	41,405	3,102	2,997	47,504	5,457	52,961
Student services	42,390	3,987	-	46,377	-	46,377
Supplies and instructional materials	68,001	5,095	4,921	78,017	8,965	86,982
Food costs	-	-	152,732	152,732	-	152,732
Telephone and internet services	93,292	6,990	6,752	107,034	12,297	119,331
Utilities	170,608	12,782	12,347	195,737	22,490	218,227
Interest expense	766,488	57,420	55,458	879,366	101,047	980,413
Other expenses	90,886	6,809	6,578	104,273	11,982	116,255
Depreciation and amortization	675,694	50,624	48,901	775,219	89,070	864,289
Total operating expenses	2,913,851	219,114	360,531	3,493,496	659,916	4,153,412
Total expenses	$ 5,407,496	$ 405,940	$ 540,999	$ 6,354,435	$ 988,627	$ 7,343,062

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

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS

Statement of Functional Expenses

For the year ended June 30, 2020

	Program expenses				Supporting services	Total program expenses and supporting services
	Regular education	Special education	Food service	Total programs	Management & general	
Salaries						
Instructional personnel	$ 1,562,296	$ 117,592	$ -	$ 1,679,888	$ -	$ 1,679,888
Administrative staff personnel	518,425	28,407	-	546,832	163,339	710,171
Non-instructional personnel	189,568	15,165	203,588	408,321	174,402	582,723
Total salaries	2,270,289	161,164	203,588	2,635,041	337,741	2,972,782
Operating expenses						
Payroll taxes and fringe benefits	445,882	31,653	39,984	517,519	66,332	583,851
Retirement	59,754	4,242	5,358	69,354	8,889	78,243
Contracted services - financial and benefit administrative	-	-	-	-	198,538	198,538
Marketing/recruitment	4,066	289	365	4,720	605	5,325
Insurance	24,528	1,741	2,200	28,469	74,632	103,101
Legal and professional	49,483	3,513	4,437	57,433	7,361	64,794
Equipment leasing	49,405	3,507	4,430	57,342	7,350	64,692
Building and land rent and lease	15,902	1,129	1,426	18,457	2,366	20,823
Repairs and maintenance	14,694	1,043	1,318	17,055	2,186	19,241
Building security and maintenance	136,443	9,686	12,236	158,365	20,298	178,663
Office expense	-	-	-	-	25,614	25,614
Staff development	63,030	4,474	5,652	73,156	9,377	82,533
Student services	76,297	5,416	6,842	88,555	11,350	99,905
Supplies and instructional materials	67,671	4,804	6,068	78,543	10,067	88,610
Food costs	-	-	130,294	130,294	-	130,294
Transportation service	112,839	8,493	-	121,332	-	121,332
Telephone and internet services	79,757	5,662	7,152	92,571	11,865	104,436
Utilities	150,519	10,685	13,498	174,702	22,392	197,094
Interest expense	786,385	109,497	4,977	900,859	94,565	995,424
Other expenses	68,422	4,857	6,136	79,415	10,182	89,597
Depreciation and amortization	620,746	44,066	55,665	720,477	92,346	812,823
Total operating expenses	2,825,823	254,757	308,038	3,388,618	676,315	4,064,933
Total expenses	$ 5,096,112	$ 415,921	$ 511,626	$ 6,023,659	$ 1,014,056	$ 7,037,715

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

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS
Statements of Cash Flows
For the years ended June 30,

	2021	2020
Cash flows from operating activities		
Change in net assets	$ 1,613,948	$ 1,217,551
Adjustments to reconcile change in net assets to to net cash provided by operating activities		
Depreciation	841,097	789,631
Amortization	23,192	23,192
Cancellation of debt	(697,569)	-
Changes in operating assets and liabilities		
Grants and other receivables	(238,665)	(24,563)
Prepaid expenses	(9,931)	(28,228)
Accounts payable and accrued expenses	45,413	73,431
Accrued payroll and benefits	70,396	(5,206)
Accrued interest payable	(4,037)	(7,628)
Refundable advances	3,359	4,988
Net cash provided by operating activities	1,647,203	2,043,168
Cash flows from investing activities		
Acquisition of fixed assets	(1,053,353)	(778,348)
Net cash used in investing activities	(1,053,353)	(778,348)
Cash flows from financing activities		
Repayment of bonds payable	(500,000)	(480,000)
SBA loan - paycheck protection program	-	697,569
Net cash (used in)/provided by financing activities	(500,000)	217,569
Net increase in cash, cash equivalents and restricted cash	93,850	1,482,389
Cash, cash equivalents and restricted cash - beginning of year	9,566,920	8,084,531
Cash, cash equivalents and restricted cash - end of year	$ 9,660,770	$ 9,566,920
Cash, cash equivalents and restricted cash as reported within the statements of financial position		
Cash and cash equivalents	$ 7,617,709	$ 7,524,816
Reserves	2,043,061	2,042,104
	$ 9,660,770	$ 9,566,920
Supplemental disclosure		
Cash paid for interest	$ 984,450	$ 1,003,052

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

Note 1 Organization

South Bronx Charter School for International Cultures & the Arts (the "School"), a 501(c) (3) tax-exempt organization, is a public charter school located in the Bronx, New York. The School opened in 2005 and through fiscal year 2018 operated classes from kindergarten to fifth grade. Sixth grade, seventh grade and eighth grade classes were added in fiscal year 2019, 2020 and 2021, respectively. The School's current charters renewal expires on June 30, 2023. The School provides scientifically research-proven standards-based educational programs, with an emphasis on international cultures, the arts, and mastery of a second language.

Friends of South Bronx Charter School for International Culture & the Arts, Inc. (the "Friends of SBCSICA"), is a non-profit organization, founded in October 2018 under Section 402 of the Not-for-Profit Corporate Law of the State of New York. Friends of SBCSICA is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Friends of SBCSICA is controlled by the School in its capacity as the sole member of Friends of SBCSICA. As of June 30, 2021, Friends of SBCSICA has no financial activity, and as a result, the two entities did not consolidate as of and for the years ended June 30, 2021 and 2020.

Note 2 Summary of significant accounting policies

Basis of presentation and use of estimates. The financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America ("U.S. GAAP"), which requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Cash and cash equivalents. The School considers all short-term, highly liquid investments, such as money market funds, to be cash equivalents.

Grants and other receivables. Grants and other receivables are recorded at net realizable value and do not bear interest. The allowance for doubtful accounts is the School's best estimate of the amount of probable credit losses in existing receivables. Management determines the allowance based on historical write-off experience and reviews its allowance for doubtful accounts periodically. Past due balances are reviewed individually for collectability. Grants and other receivable amounted to $617,049 and $270,304 as of June 30, 2021 and 2020, respectively. There was no allowance recorded at June 30, 2021 and 2020, as all amounts are deemed collectible.

Note 2 Summary of significant accounting policies – (continued)

Financial statements presentation. The financial statements of the School have been prepared in accordance with U.S. generally accepted accounting principles ("US GAAP"), which require the School to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions. Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the School.

Net assets with donor restrictions. Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities.

Revenue recognition. The School recognizes revenue from the state and local governments based on the School's charter status and the number of students enrolled. Such revenue is recorded when services are performed, in accordance with the charter agreement. The New York State Department of Education mandates the rate per pupil. Such revenue is recognized ratably over the related school year in which it is earned.

Grant and contracts revenue. Grants and contracts revenue are recognized when qualifying expenditures are incurred and/or services are provided to the students during the applicable school year. Funds received in advance or any unspent funds for which qualifying expenditures have not been incurred are recorded as refundable advances. Any unspent amounts might be returned to the granting agency or the granting agency can approve that those amounts be applied to a future grant period.

Operating risk. The coronavirus outbreak may have an adverse effect on the results of operations. Given the uncertainty around the extent and timing of the potential future spread or mitigation of the coronavirus and around the imposition or relaxation of protective measure, the School cannot reasonably estimate the impact to future results of operations.

Note 2 Summary of significant accounting policies – (continued)

Property and equipment. Property and equipment are recorded at cost. Donated assets are capitalized at the estimated fair value at date of receipt. Maintenance and repairs are charged to expense as incurred; significant improvements are capitalized. The School capitalizes additions and significant improvements in excess of $1,000. Depreciation is computed using the straight-line method over estimated useful lives of the respective asset. The estimated depreciable lives of the different classes of property are as follows:

Asset	Useful Life
Building	39 years
Furniture and fixtures	7 years
Computer, software and office equipment	3 years

Reserve contingency and escrow reserves. Reserve contingency and escrow reserves relate to reserve and escrow accounts that are required to be maintained by the School in accordance with the bond indenture and charter requirements.

Financing charge. Financing charges are amortized over the terms of the bonds and are reported net of accumulated amortization as of June 30, 2021 and 2020 in bonds payable, net, on the accompanying statements of financial position.

Refundable advances. Funds received in advance for which qualifying expenditures have not been incurred are reflected as refundable advances from state and local government grants in the accompanying statements of financial position.

Donated goods and services. The School receives donated services from unpaid volunteers. No amounts have been recognized in the accompanying statements of activities, since the services do not meet the specialized skill criteria for recognition under U.S. GAAP.

Income taxes. The School is tax-exempt under Section 501(c)(3) of the Internal Revenue Code (IRC) and has been classified as a publicly supported organization as described in IRC sections 509(A)(1) and 170(B)(1)(A)(II).

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken and recognize a tax liability (or asset) if the School has taken an uncertain position that more likely than not would not be sustained upon examination by taxing authorities. Management has analyzed the tax positions taken and has concluded that, as of June 30, 2021, there are no uncertain positions taken or expected to be taken that would require recognition or disclosure in the accompanying financial statements.

The School is no longer subject to income tax examination by federal, state or local tax authorities for years before June 30, 2018.

Note 2 Summary of significant accounting policies – (continued)

Functional expenses. The costs of providing program and other activities have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among program services, and supporting services. Such allocations are determined by management on an equitable basis.

The expenses that are allocated include the following:

Salaries	Time and effort
Payroll taxes and fringe benefits	Time and effort
Contracted Services - financial and administrative	Direct allocation
Legal and professional	Time and effort
Insurance	Square footage
Repairs and maintenance	Time and effort

Note 3 Liquidity and availability

Financial assets available for general expenditures, that is, without donor or other restrictions limiting their use, within one year of June 30, are:

Financial assets:	2021	2020
Cash and cash equivalents	$ 7,617,709	$ 7,524,816
Grants and other receivables	508,969	270,304
Amount available for general expenditures within one year	$ 8,126,678	$ 7,795,120

Note 4 Reserves

Reserves as of June 30, are as follows:

	2021	2020
Interest reserve	$ 397,301	$ 397,031
Debt service reserve	1,568,300	1,567,905
Reserve - contingency	77,460	77,168
	$ 2,043,061	$ 2,042,104

Note 5 Property and equipment

Property and equipment consist of the following as of June 30:

	2021	2020
Furniture and fixtures	$ 942,375	$ 923,000
Computer equipment and software	1,913,437	1,787,460
Office equipment	163,980	121,761
Land	1,823,000	1,823,000
Building	18,057,399	18,057,399
Construction in Progress	1,544,592	678,810
Total property and equipment	24,444,783	23,391,430
Less, accumulated depreciation	(5,843,455)	(5,002,358)
Property and equipment, net	$ 18,601,328	$ 18,389,072

During fiscal year 2020, the School paid an earnest money deposit of $500,000 for the future purchase of land and in both fiscal year 2020 and 2021, incurred various consulting costs to design and plan for a new building to expand its programs. Total expenditures in connection with this project were included in construction in progress at June 30, 2021 and 2020. The earnest money deposit is fully refundable if the purchase is not consummated.

Note 6 Retirement plan

The School offers a 401(k) plan (the "Plan") for substantially all of its qualifying employees. Employees are eligible for the Plan immediately upon employment. Participation in the Plan is voluntary. Employees can make pretax contributions up to a maximum of 100% of their annual compensation, up to IRS limits for each calendar year. The School matches an employee's contribution up to 4% of the employee's annual compensation. For the years ended June 30, 2021 and 2020, the School's matching contribution was $74,248 and $78,243, respectively. Plan assets are held in a separate trust and are not included in the accompanying financial statements. All plan assets are held for the exclusive benefit of the Plan's participants and beneficiaries.

Note 7 Accrued payroll and benefits

Accrued payroll and benefits consist of amounts earned by the staff during the school year but paid over the summer months. As of June 30, 2021 and 2020, accrued payroll amounted to $547,882 and $477,486, respectively.

Note 8 SBA loan - paycheck protection program

On May 4, 2020, the School obtained a loan of $697,569 (the "PPP loan") from a commercial bank pursuant to the Paycheck Protection Program ("PPP") administered by the Small Business Administration (the "SBA") pursuant to the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act"). The PPP Loan and accrued interest will be forgivable after twenty-four weeks as long as the School uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains its payroll levels. The PPP loan matures on May 4, 2022 and bears an interest rate of 1% per annum, with interest accruing on the unpaid principal balance. No payments of principal or interest were due during the six-month period beginning on the date of the PPP loan (the "Deferral Period"). The PPP loan balance as of June 30, 2020 was $697,569. During fiscal year 2021, the School received notification that the PPP loan had been forgiven. The School recorded cancellation of debt in the amount of $697,569.

Note 9 Bonds payable

On June 11, 2013, Build NYC Resource Corporation provided construction and permanent financing of $22,270,000 through the issuance of $21,650,000 in Tax-Exempt Revenue Bonds (the "Series 2013A Bonds"), bearing interest at 2.75% to 5% per annum, with principal due at varying amounts annually through maturity on April 15, 2043, and $620,000 in Taxable Revenue Bonds bearing interest at 6% per annum which were repaid in varying amounts through maturity on April 15, 2017. The proceeds of the bonds were used to construct a five-story building in the Bronx, New York, to be used as classroom, cafeteria, kitchen, art, music room and administrative space.

Future minimum principal payments for the next five years and in the aggregate thereafter are as follow:

Year Ending June 30,	Amount
2022	$ 520,000
2023	540,000
2024	560,000
2025	590,000
2026	615,000
Thereafter	16,715,000
Unamortized financing charge	(508,288)
	$ 19,031,712

	Amount
Bonds payable - current	$ 520,000
Bonds payable - long term, net	18,511,712
Total bonds payable, net	$ 19,031,712

As of June 30, 2021 and 2020, the School was in compliance with all debt covenants pursuant to the bond agreement.

Note 10 Concentration of credit risk

The School maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. The School has not experienced any losses in such accounts. The management of the School believes it is not exposed to significant credit risk on cash and cash equivalents.

The School received approximately 83% and 90% of its operating revenue, which is subject to specific requirements, from per pupil funding from the New York City Department of Education during the years ended June 30, 2021 and 2020, respectively. Additionally, all of the School's grants receivable is due from the New York State Department of Education.

Note 11 Contingency

The School participates in a number of federal and state programs. These programs require that the School comply with certain laws, regulations, contracts, and agreements applicable to the programs in which it participates. All funds expended in connection with government grants and contracts are subject to audit by government agencies. While the ultimate liability, if any, from such audits of government grants and contracts by government agencies is presently not determinable, it should not, in the opinion of the management, have a material effect on the financial position or results of operations. Accordingly, no provision for any such liability that may result has been made in the accompanying financial statements.

Note 12 Subsequent events

Management has evaluated subsequent events through October 28, 2021, the date that the financial statements were available to be issued. Based on this evaluation, management has determined that no subsequent events have occurred which require disclosure in the financial statements.

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS
Schedule of Debt Covenants
For the year ended June 30, 2021

Pursuant to the loan agreement, the School is required to comply with various debt covenants. The minimum requirement and actual results as of and for the year ended June 30, 2021 for each of the debt covenants are as follows:

		Minimum Requirement		Actual
Debt service coverage ratio		1.10		2.34
Days cash on hand		30		429
Net asset balance	$	734,306		$ 8,726,827
The debt service coverage ratio is calculated as follows:				
Increase in net assets	$	1,613,948		
Add back: Interest expense		980,413		
Depreciation and amortization		864,289		
Net revenues available for debt service	$	3,458,650		
Debt service payments				
Interest expense	$	980,413		
Principal		500,000		
Total current debt service	$	1,480,413		
Net revenues available for debt service	$	3,458,650	=	2.34
Total current debt service	$	1,480,413		
The days cash on hand is calculated as follows:				
Total expenses	$	7,343,062		
Less: Depreciation and amortization		(864,289)		
Net expenses		6,478,773		
Number of days		365		
Cash used per day	$	17,750		
Cash and cash equivalents at year end	$	7,617,709	=	429
Cash used per day	$	17,750		
The minimum net asset balance is calculated as follows:				
Beginning net asset balance	$	7,112,879		
Net surplus/(deficit)		1,613,948		
Ending net asset balance	$	8,726,827		
Estimated required fund balance				
Maximum annual debt service	$	1,480,413		
Gross revenue		8,957,010		
Percentage		17%		
Requirement percentage		10%		
Estimated required fund balance	$	734,306		
Amount over to meet fund balance	$	7,992,521		

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2021

Federal Grantor/Program or Cluster Title	Federal CFDA No.	Pass-through identifying number	Federal Expenditures
U.S. Department of Education			
Pass-through New York State Education Department:			
Title I Grants to Local Educational Agencies	84.010A	0021-21-4312	$ 266,832
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367A	0147-21-4312	58,816
English Language Acquisition State Grants	84.367A	0293-21-4312	13,046
Student Support and Academic Enrichment program	84.424A	0204-21-4312	32,855
Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	589-021-4312	235,851
Total U.S. Department of Education			607,400
U.S. Department of Agriculture			
Pass-through New York State Department of Education:			
School Breakfast Program	10.553	280201860934	57,099
National School Lunch Program	10.555	280201860934	127,703
Total Child Nutrition Cluster			184,802
Total U.S. Department of Agriculture			184,802
Total Expenditures of Federal Awards			$ 792,202

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS
Notes to Schedule of Expenditures of Federal Awards
For the year ended June 30, 2021

Note 1 Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of South Bronx Charter School for International Cultures & the Arts for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of Office of Management and Budget (OMB) Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of South Bronx Charter School for International Cultures & the Arts, it is not intended to, and does not, present the financial position, changes in net position or cash flows of South Bronx Charter School for International Cultures & the Arts.

Note 2 Summary of Significant Accounting Policies

The accompanying schedule of expenditures of federal awards is presented using the accrual basis of accounting. The information in this Schedule is presented in accordance with the requirements of *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. The amounts reported as expenditures in this Schedule may differ from certain financial reports submitted to federal funding agencies, due to those reports being submitted on either the cash or modified cash basis of accounting.

Note 3 Indirect Cost Rate

South Bronx Charter School for International Cultures & the Arts has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

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Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

To the Board of Trustees of
South Bronx Charter School for International Cultures & the Arts

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 South Bronx Charter School for International Cultures & the Arts, which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 28, 2021.

Internal control over financial reporting

In planning and performing our audit of the financial statements, we considered South Bronx Charter School for International Cultures & the Arts' 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 South Bronx Charter School for International Cultures & the Arts' internal control. Accordingly, we do not express an opinion on the effectiveness of South Bronx Charter School for International Cultures & the Arts' internal control.

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

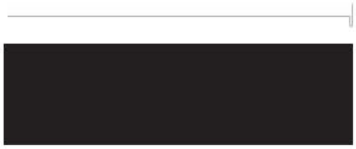
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Compliance and other matters

As part of obtaining reasonable assurance about whether South Bronx Charter School for International Cultures & the Arts' financial statements are free of 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 audits, 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 South Bronx Charter School for International Cultures & the Arts' internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering South Bronx Charter School for International Cultures & the Arts' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



New York, New York
October 28, 2021

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Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance

To the Board of Trustees of
South Bronx Charter School for International Cultures & the Arts

Report on Compliance for Each Major Federal Program

We have audited South Bronx Charter School for International Cultures & the Arts compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of South Bronx Charter School for International Cultures & the Arts' major federal programs for the year ended June 30, 2021. South Bronx Charter School for International Cultures & the Arts' major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each South Bronx Charter School for International Cultures & the Arts' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about South Bronx Charter School for International Cultures & the Arts' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of South Bronx Charter School for International Cultures & the Arts' compliance.

Opinion on Each Major Federal Program

In our opinion, South Bronx Charter School for International Cultures & the Arts complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

New York, New York
October 28, 2021

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS
Schedule of Findings and Questioned Costs
For the year ended June 30, 2021

Schedule I – Summary of auditor's results

Financial statements

Type of report the auditors issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified opinion
Internal control over financial reporting:	
• Material weakness(es) identified?	___ yes _X_ no
• Significant deficiency(ies) identified that are not considered to be material weakness(es)?	___ yes _X_ none reported
Noncompliance material to financial statements noted?	___ yes _X_ no

Federal awards

Internal control over major federal programs:	
• Material weakness(es) identified?	___ yes _X_ no
• Significant deficiency(ies) identified that are not considered to be material weakness(es)?	___ yes _X_ none reported
Type of auditor's report issued on compliance for major federal programs:	Unmodified opinion
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance under Section 2CFR200.516(a)	___ yes _X_ no

Identification of major federal programs:

CFDA number(s)	Name of Federal Program or Cluster
84.010A	Title I Grants to Local Educational Agencies
10.553 and 10.555	Child Nutrition Cluster

Dollar threshold used to distinguish between Type A and Type B programs:	$750,000
Auditee qualified as low-risk auditee?	___ yes _X_ no

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS
Schedule of Findings and Questioned Costs
For the year ended June 30, 2021

Section II – Financial Statement Findings

None noted.

Section III – Federal Award Findings and Questioned Costs

None noted.

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS
Corrective Action Plan
For the year ended June 30, 2021

Corrective action plan is not applicable for the year ended June 30, 2021.

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS
Summary Schedule of Prior Audit Findings
For the year ended June 30, 2021

There were no prior audit findings.

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS

Financial Statements with Supplementary Information

For the years ended June 30, 2022 and 2021

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS
Financial Statements
June 30, 2022 and 2021

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Independent Auditor's Report

To the Board of Trustees of
South Bronx Charter School for International Culture & the Arts

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of South Bronx Charter School for International Cultures & The Arts (a nonprofit organization), which comprise the statements of financial position as of June 30, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of South Bronx Charter School for International Cultures & The Arts as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for opinion

We conducted our audits 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of South Bronx Charter School for International Cultures & The Arts and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibility of management for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

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

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements*, *Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of debt covenants for the year ended June 30, 2022 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards 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 31, 2022, on our consideration of South Bronx Charter School for International Cultures & The Arts' 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of South Bronx Charter School for International Cultures & The Arts' 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 South Bronx Charter School for International Cultures & The Arts' internal control over financial reporting and compliance.

New York, New York
October 31, 2022

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS
Statements of Financial Position
As of June 30,

	2022	2021
Assets		
Current assets		
Cash and cash equivalents	$ 4,262,564	$ 7,617,709
Grants and other receivables	735,282	508,969
Prepaid expenses	44,873	39,415
Total current assets	5,042,719	8,166,093
Property and equipment, net - Note 5	21,290,606	18,601,328
Other assets		
Reserves - Note 4	2,045,123	2,043,061
Total assets	$ 28,378,448	$ 28,810,482
Liabilities and Net Assets		
Current liabilities		
Accounts payable and accrued expenses	$ 305,420	$ 284,741
Accrued payroll and benefits - Note 7	429,382	547,882
Bonds payable - current portion - Note 8	540,000	520,000
Accrued interest payable	196,859	201,058
Refundable advances	156,377	18,262
Total current liabilities	1,628,038	1,571,943
Bonds payable (less current portion; net of unamortized deferred financing costs of $485,096 in 2022 and $508,288 in 2021) - Note 8	17,994,904	18,511,712
Total liabilities	19,622,942	20,083,655
Net assets without donor restrictions		
Undesignated	8,677,857	8,649,367
Reserve - contingency	77,649	77,460
Total net assets without donor restrictions	8,755,506	8,726,827
Total liabilities and net assets without restrictions	$ 28,378,448	$ 28,810,482

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

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS
Statements of Activities
For the years ended June 30,

	2022	2021
Operating revenue and other support		
State and local per pupil operating revenue		
General education	$ 6,694,888	$ 7,393,395
Special education	140,005	-
Grants, contracts and other income		
State and local grants	35,845	30,544
Federal grants	985,198	609,308
Food service	520,383	196,909
Cancellation of debt	-	697,569
Interest income	15,006	29,245
Contributions	1,295	40
Total grants, contracts and other support	1,557,727	1,563,615
Total operating revenue and other support	8,392,620	8,957,010
Expenses		
Program expenses		
Regular education	6,041,678	5,407,496
Special education	488,807	405,940
Food service	689,260	540,999
Total program expenses	7,219,745	6,354,435
Supporting services		
Management and general	1,144,196	988,627
Total program and supporting services expenses	8,363,941	7,343,062
Change in net assets	28,679	1,613,948
Net assets without donor restrictions - beginning of year	8,726,827	7,112,879
Net assets without donor restrictions - end of year	$ 8,755,506	$ 8,726,827

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

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS

Statement of Functional Expenses

For the year ended June 30, 2022

	No. of positions	Program expenses: Regular education	Special education	Food service	Total programs	Supporting services: Management & general	Total program expenses and supporting services
Salaries							
Instructional personnel	26	$ 1,885,323	$ 142,134	$ -	$ 2,027,457	$ -	$ 2,027,457
Administrative staff personnel	8	806,679	44,354	-	851,033	254,169	1,105,202
Non-instructional personnel	11	165,909	13,298	207,933	387,140	152,685	539,825
Total salaries	45	2,857,911	199,786	207,933	3,265,630	406,854	3,672,484
Operating expenses							
Payroll taxes and fringe benefits		601,108	42,021	43,735	686,864	85,574	772,438
Retirement		62,719	4,384	4,563	71,666	8,930	80,596
Contracted services - financial and benefit administrative		-	-	-	-	224,985	224,985
Marketing/recruitment		59,976	4,193	4,364	68,533	8,537	77,070
Insurance		29,502	2,062	2,146	33,710	85,683	119,393
Legal and professional		91,069	6,366	6,626	104,061	12,965	117,026
Equipment/furnishings		78,703	5,502	5,726	89,931	11,204	101,135
Building and land rent and lease		21,867	1,529	1,591	24,987	3,113	28,100
Repairs and maintenance		16,618	1,162	1,209	18,989	2,366	21,355
Building security and maintenance		129,296	9,039	9,407	147,742	18,407	166,149
Office expense		9,333	652	679	10,664	1,329	11,993
Staff development		171,789	12,009	12,499	196,297	24,456	220,753
Student services		88,541	75,031	-	163,572	-	163,572
Supplies and instructional materials		100,598	7,032	7,319	114,949	14,322	129,271
Food costs		-	-	261,120	261,120	-	261,120
Transportation service		68,605	2,411	-	71,016	-	71,016
Telephone and internet services		92,067	6,436	6,698	105,201	13,107	118,308
Utilities		210,330	14,703	15,303	240,336	29,943	270,279
Interest expense		765,798	53,535	55,717	875,050	109,019	984,069
Other expenses		78,320	5,475	5,699	89,494	11,149	100,643
Depreciation		507,528	35,479	36,926	579,933	72,253	652,186
Total operating expenses		3,183,767	289,021	481,327	3,954,115	737,342	4,691,457
Total expenses		$ 6,041,678	$ 488,807	$ 689,260	$ 7,219,745	$ 1,144,196	$ 8,363,941

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

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS

Statement of Functional Expenses

For the year ended June 30, 2021

	No. of positions	Program expenses: Regular education	Special education	Food service	Total programs	Supporting services: Management & general	Total program expenses and supporting services
Salaries							
Instructional personnel	27	$1,794,384	$140,113	$ -	$1,934,497	$ -	$ 1,934,497
Administrative staff personnel	6	522,208	31,998	-	554,206	164,753	718,959
Non-instructional personnel	11	177,053	14,715	180,468	372,236	163,958	536,194
Total salaries	44	$2,493,645	$186,826	$180,468	$2,860,939	328,711	3,189,650
Operating expenses							
Payroll taxes and fringe benefits		568,906	42,623	41,172	652,701	74,992	727,693
Retirement		58,046	4,349	4,201	66,596	7,652	74,248
Contracted services - financial and benefit administrative		-	-	-	-	197,551	197,551
Marketing/recruitment		12,629	946	914	14,489	1,665	16,154
Insurance		20,333	1,523	1,472	23,328	86,522	109,850
Legal and professional		53,701	4,023	3,886	61,610	7,080	68,690
Equipment/furnishings		69,403	5,200	5,023	79,626	9,148	88,774
Building and land rent and lease		19,066	1,428	1,380	21,874	2,513	24,387
Repairs and maintenance		13,902	1,042	1,006	15,950	1,832	17,782
Building security and maintenance		140,649	10,538	10,179	161,366	18,539	179,905
Office expense		8,452	633	612	9,697	1,114	10,811
Staff development		41,405	3,102	2,997	47,504	5,457	52,961
Student services		42,390	3,987	-	46,377	-	46,377
Supplies and instructional materials		68,001	5,095	4,921	78,017	8,965	86,982
Food costs		-	-	152,732	152,732	-	152,732
Telephone and internet services		93,292	6,990	6,752	107,034	12,297	119,331
Utilities		170,608	12,782	12,347	195,737	22,490	218,227
Interest expense		784,620	58,778	56,770	900,168	103,437	1,003,605
Other expenses		90,886	6,809	6,578	104,273	11,982	116,255
Depreciation		657,562	49,266	47,589	754,417	86,680	841,097
Total operating expenses		2,913,851	219,114	360,531	3,493,496	659,916	4,153,412
Total expenses		$ 5,407,496	$ 405,940	$ 540,999	$ 6,354,435	$ 988,627	$ 7,343,062

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

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS
Statements of Cash Flows
For the years ended June 30,

	2022	2021
Cash flows from operating activities		
Change in net assets	$ 28,679	$ 1,613,948
Adjustments to reconcile change in net assets to to net cash provided by operating activities		
Depreciation	652,186	841,097
Amortization of debt issuance costs	23,192	23,192
Cancellation of debt	-	(697,569)
Changes in operating assets and liabilities		
Grants and other receivables	(226,313)	(238,665)
Prepaid expenses	(5,458)	(9,931)
Accounts payable and accrued expenses	20,679	45,413
Accrued payroll and benefits	(118,500)	70,396
Accrued interest payable	(4,199)	(4,037)
Refundable advances	138,115	3,359
Net cash provided by operating activities	508,381	1,647,203
Cash flows from investing activities		
Acquisition of fixed assets	(3,341,464)	(1,053,353)
Net cash used in investing activities	(3,341,464)	(1,053,353)
Cash flows from financing activities		
Repayment of bonds payable	(520,000)	(500,000)
Net cash used in financing activities	(520,000)	(500,000)
Net change in cash, cash equivalents and restricted cash	(3,353,083)	93,850
Cash, cash equivalents and restricted cash - beginning of year	9,660,770	9,566,920
Cash, cash equivalents and restricted cash - end of year	$ 6,307,687	$ 9,660,770
Cash, cash equivalents and restricted cash as reported within the statements of financial position		
Cash and cash equivalents	$ 4,262,564	$ 7,617,709
Reserves	2,045,123	2,043,061
	$ 6,307,687	$ 9,660,770
Supplemental disclosure		
Cash paid for interest	$ 965,076	$ 984,450

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

Note 1 Organization

South Bronx Charter School for International Cultures & the Arts (the "School"), a 501(c) (3) tax-exempt organization, is a public charter school located in the Bronx, New York. The School opened in 2005 and through fiscal year 2018 operated classes from kindergarten to fifth grade. Sixth grade, seventh grade and eighth grade classes were added in fiscal year 2019, 2020 and 2021, respectively. The School's current charter renewal expires on June 30, 2023. The School provides scientifically research-proven standards-based educational programs, with an emphasis on international cultures, the arts, and mastery of a second language.

Friends of South Bronx Charter School for International Culture & the Arts, Inc. (the "Friends of SBCSICA"), is a non-profit organization, founded in October 2018 under Section 402 of the Not-for-Profit Corporate Law of the State of New York. Friends of SBCSICA is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Friends of SBCSICA is controlled by the School in its capacity as the sole member of Friends of SBCSICA. As of June 30, 2022, Friends of SBCSICA has no financial activity, and as a result, the two entities did not consolidate as of and for the years ended June 30, 2022 and 2021.

Note 2 Summary of significant accounting policies

Basis of presentation and use of estimates. The financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America ("U.S. GAAP"), which requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Cash and cash equivalents. The School considers all short-term, highly liquid investments, such as money market funds, to be cash equivalents.

Grants and other receivables. Grants and other receivables are recorded at net realizable value and do not bear interest. The allowance for doubtful accounts is the School's best estimate of the amount of probable credit losses in existing receivables. Management determines the allowance based on historical write-off experience and reviews its allowance for doubtful accounts periodically. Past due balances are reviewed individually for collectability. Grants and other receivable amounted to $735,282 and $508,969 as of June 30, 2022 and 2021, respectively. There was no allowance recorded at June 30, 2022 and 2021, as all amounts are deemed collectible.

Note 2 Summary of significant accounting policies – (continued)

Financial statements presentation. The financial statements of the School have been prepared in accordance with U.S. generally accepted accounting principles ("US GAAP"), which require the School to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions. Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the School.

Net assets with donor restrictions. Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities.

Revenue recognition. The School recognizes revenue from the state and local governments based on the School's charter status and the number of students enrolled. Such revenue is recorded when services are performed, in accordance with the charter agreement. The New York State Department of Education mandates the rate per pupil. Such revenue is recognized ratably over the related school year in which it is earned.

Grant and contracts revenue. Grants and contracts revenue are recognized when qualifying expenditures are incurred and/or services are provided to the students during the applicable school year. Funds received in advance or any unspent funds for which qualifying expenditures have not been incurred are recorded as refundable advances. Any unspent amounts might be returned to the granting agency or the granting agency can approve that those amounts be applied to a future grant period.

Operating risk. The coronavirus outbreak may have an adverse effect on the results of operations. Given the uncertainty around the extent and timing of the potential future spread or mitigation of the coronavirus and around the imposition or relaxation of protective measure, the School cannot reasonably estimate the impact to future results of operations.

Reclassification. Certain accounts relating to the prior year have been reclassified to conform to the current year's presentation. The reclassifications had no effect on 2021 net assets.

Note 2 Summary of significant accounting policies – (continued)

Property and equipment. Property and equipment are recorded at cost. Donated assets are capitalized at the estimated fair value at date of receipt. Maintenance and repairs are charged to expense as incurred; significant improvements are capitalized. The School capitalizes additions and significant improvements in excess of $1,000. Depreciation is computed using the straight-line method over estimated useful lives of the respective asset. The estimated depreciable lives of the different classes of property are as follows:

Asset	Useful Life
Building	39 years
Furniture and fixtures	7 years
Computer, software and office equipment	3 years
Student transportation	3 years

Reserve contingency and escrow reserves. Reserve contingency and escrow reserves relate to reserve and escrow accounts that are required to be maintained by the School in accordance with the bond indenture and charter requirements.

Financing charge. Financing charges are amortized over the terms of the bonds and are reported net of accumulated amortization as of June 30, 2022 and 2021 in bonds payable, net, on the accompanying statements of financial position.

Refundable advances. Funds received in advance for which qualifying expenditures have not been incurred are reflected as refundable advances from state and local government grants in the accompanying statements of financial position.

Donated goods and services. The School receives donated services from unpaid volunteers. No amounts have been recognized in the accompanying statements of activities, since the services do not meet the specialized skill criteria for recognition under U.S. GAAP.

Income taxes. The School is tax-exempt under Section 501(c)(3) of the Internal Revenue Code (IRC) and has been classified as a publicly supported organization as described in IRC sections 509(A)(1) and 170(B)(1)(A)(II).

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken and recognize a tax liability (or asset) if the School has taken an uncertain position that more likely than not would not be sustained upon examination by taxing authorities. Management has analyzed the tax positions taken and has concluded that, as of June 30, 2022, there are no uncertain positions taken or expected to be taken that would require recognition or disclosure in the accompanying financial statements.

The School is no longer subject to income tax examination by federal, state or local tax authorities for years before June 30, 2019.

Note 2 Summary of significant accounting policies – (continued)

Functional expenses. The costs of providing program and other activities have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among program services, and supporting services. Such allocations are determined by management on an equitable basis.

The expenses that are allocated include the following:

Salaries	Time and effort
Payroll taxes and fringe benefits	Time and effort
Contracted Services - financial and administrative	Direct allocation
Legal and professional	Time and effort
Insurance	Square footage
Repairs and maintenance	Time and effort

Note 3 Liquidity and availability

Financial assets available for general expenditures, that is, without donor or other restrictions limiting their use, within one year of June 30, are:

Financial assets:	2022	2021
Cash and cash equivalents	$ 4,262,564	$ 7,617,709
Grants and other receivables	735,282	508,969
Amount available for general expenditures within one year	$ 4,997,846	$ 8,126,678

Note 4 Reserves

Reserves as of June 30, are as follows:

	2022	2021
Interest reserve	$ 397,767	$ 397,301
Debt service reserve	1,569,707	1,568,300
Reserve - contingency	77,649	77,460
	$ 2,045,123	$ 2,043,061

Note 5 Property and equipment

Property and equipment consist of the following as of June 30:

	2022	2021
Furniture and fixtures	$ 957,427	$ 942,375
Student transportation	45,750	-
Computer equipment and software	1,935,459	1,913,437
Office equipment	196,404	163,980
Land	1,823,000	1,823,000
Building	18,057,399	18,057,399
Construction in Progress	4,770,808	1,544,592
Total property and equipment	27,786,247	24,444,783
Less, accumulated depreciation	(6,495,641)	(5,843,455)
Property and equipment, net	$ 21,290,606	$ 18,601,328

The School has expended funds commencing in fiscal year 2020 in connection with plans to purchase land and construct a new building to expand its educational programs in the Bronx. These expenditures included consulting and other service costs to design a building, obtain necessary permits and manage the building project, a cash deposit for the land purchase ($500,000) and payments for steel and other building materials (approximately $2,200,000). Total expenditures relating to the project were included in construction in progress at June 30, 2022 and 2021. If the project were not to be completed, the deposit on the land would be fully refundable and management believes that costs incurred for the steel and other building materials could be recovered.

Note 6 Retirement plan

The School offers a 401(k) plan (the "Plan") for substantially all of its qualifying employees. Employees are eligible for the Plan immediately upon employment. Participation in the Plan is voluntary. Employees can make pretax contributions up to a maximum of 100% of their annual compensation, up to IRS limits for each calendar year. The School matches an employee's contribution up to 4% of the employee's annual compensation. For the years ended June 30, 2022 and 2021, the School's matching contribution was $80,596 and $74,248, respectively. Plan assets are held in a separate trust and are not included in the accompanying financial statements. All plan assets are held for the exclusive benefit of the Plan's participants and beneficiaries.

Note 7 Accrued payroll and benefits

Accrued payroll and benefits consist of amounts earned by the staff during the school year but paid over the summer months. As of June 30, 2022 and 2021, accrued payroll amounted to $429,382 and $547,882, respectively.

Note 8 Bonds payable

On June 11, 2013, Build NYC Resource Corporation provided construction and permanent financing of $22,270,000 through the issuance of $21,650,000 in Tax-Exempt Revenue Bonds (the "Series 2013A Bonds"), bearing interest at 2.75% to 5% per annum, with principal due at varying amounts annually through maturity on April 15, 2043, and $620,000 in Taxable Revenue Bonds bearing interest at 6% per annum which were repaid in varying amounts through maturity on April 15, 2017. The proceeds of the bonds were used to construct a five-story building in the Bronx, New York, to be used as classroom, cafeteria, kitchen, art, music room and administrative space.

Future minimum principal payments for the next five years and in the aggregate thereafter are as follow:

Year Ending June 30,	Amount
2023	$ 540,000
2024	560,000
2025	590,000
2026	615,000
2027	645,000
Thereafter	16,070,000
Unamortized financing charge	(485,096)
	$ 18,534,904

	Amount
Bonds payable - current	$ 540,000
Bonds payable - long term, net	17,994,904
Total bonds payable, net	$ 18,534,904

As of June 30, 2022 and 2021, the School was in compliance with all debt covenants pursuant to the bond agreement.

Note 9 Concentration of credit risk

The School maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. The School has not experienced any losses in such accounts. The management of the School believes it is not exposed to significant credit risk on cash and cash equivalents.

The School received approximately 81% and 83% of its operating revenue, which is subject to specific requirements, from per pupil funding from the New York City Department of Education during the years ended June 30, 2022 and 2021, respectively. Additionally, all of the School's grants receivable is due from the New York State Department of Education.

Note 10 Cancellation of debt

During fiscal year 2021, the School received notification that its Paycheck Protection Program loan (the "PPP loan") had been forgiven and, as a result, the School recorded cancellation of debt in the amount of $697,569. Proceeds from the PPP loan had been received by the School in May 2020 from a commercial bank pursuant to the Paycheck Protection Program administered by the Small Business Administration pursuant to the Coronavirus Aid, Relief and Economic Recovery Act ("CARES Act").

Note 11 Contingency

The School participates in a number of federal and state programs. These programs require that the School comply with certain laws, regulations, contracts, and agreements applicable to the programs in which it participates. All funds expended in connection with government grants and contracts are subject to audit by government agencies. While the ultimate liability, if any, from such audits of government grants and contracts by government agencies is presently not determinable, it should not, in the opinion of the management, have a material effect on the financial position or results of operations. Accordingly, no provision for any such liability that may result has been made in the accompanying financial statements.

Note 12 Subsequent events

Management has evaluated subsequent events through October 31, 2022, the date that the financial statements were available to be issued. Based on this evaluation, management has determined that no subsequent events have occurred which require disclosure in the financial statements.

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS
Schedule of Debt Covenants
For the year ended June 30, 2022

Pursuant to the loan agreement, the School is required to comply with various debt covenants. The minimum requirement and actual results as of and for the year ended June 30, 2022 for each of the debt covenants are as follows:

	Minimum Requirement	Actual
Debt service coverage ratio	1.10	1.12
Days cash on hand	30	202
Net asset balance	$ 836,394	$ 8,755,506

The debt service coverage ratio is calculated as follows:

Increase in net assets	$	28,679		
Add back: Interest expense (excluding financing charges)		960,877		
Depreciation and amortization		675,378		
Net revenues available for debt service	$	1,664,934		
Debt service payments				
Interest expense	$	960,877		
Principal		520,000		
Total current debt service	$	1,480,877		
Net revenues available for debt service	$	1,664,934	=	1.12
Total current debt service	$	1,480,877		

The days cash on hand is calculated as follows:

Total expenses	$	8,363,941		
Less: Depreciation and amortization		(675,378)		
Net expenses		7,688,563		
Number of days		365		
Cash used per day	$	21,065		
Cash and cash equivalents at year end	$	4,262,564	=	202
Cash used per day	$	21,065		

The minimum net asset balance is calculated as follows:

Beginning net asset balance	$	8,726,827
Net surplus/(deficit)		28,679
Ending net asset balance	$	8,755,506
Estimated required fund balance		
Maximum annual debt service	$	1,480,877
Gross revenue		8,392,620
Percentage		18%
Requirement percentage		10%
Estimated required fund balance	$	836,394
Amount over to meet fund balance	$	7,919,112

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2022

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-through Identifying Number	Federal Expenditures
U.S. Department of Education			
Pass-through New York State Education Department:			
Title I Grants to Local Educational Agencies	84.010A	0021-22-4312	$ 300,443
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367A	0147-22-4312	27,411
English Language Acquisition State Grants	84.365A	0293-22-4312	38,564
Student Support and Academic Enrichment program	84.424A	0204-22-4312	144
Education Stabilization Fund:			
COVID-19 - Elementary and Secondary School Emergency Relief (ESSER-Cares Act) Fund	84.425D	5890-021-4312	34,349
COVID-19 - Elementary and Secondary School Emergency Relief (ESSER2-CRRSA) Fund	84.425D	5891-021-4312	472,884
COVID-19 - Elementary and Secondary School Emergency Relief (ESSER3-ARP) Fund	84.425U	5880-021-4312	73,267
Total for program			580,500
Total U.S. Department of Education			947,062
U.S. Department of Agriculture			
Pass-through New York State Education Department:			
School Breakfast Program	10.553	320700860889	116,120
National School Lunch Program	10.555	320700860889	266,809
After School Snack Program	10.555	320700860889	54,997
Summer Food Service Program	10.559	320700860889	59,739
Total Child Nutrition Cluster			497,665
Total U.S. Department of Agriculture			497,665
Total Expenditures of Federal Awards			$ 1,444,727

The accompany notes are an integral part of this schedule.

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS
Notes to Schedule of Expenditures of Federal Awards
For the year ended June 30, 2022

Note 1 Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of South Bronx Charter School for International Cultures & the Arts for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Office of Management and Budget (OMB) Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of South Bronx Charter School for International Cultures & the Arts, it is not intended to, and does not, present the financial position, changes in net position or cash flows of South Bronx Charter School for International Cultures & the Arts.

Note 2 Summary of Significant Accounting Policies

The accompanying schedule of expenditures of federal awards is presented using the accrual basis of accounting. The information in this Schedule is presented in accordance with the requirements of *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. The amounts reported as expenditures in this Schedule may differ from certain financial reports submitted to federal funding agencies, due to those reports being submitted on either the cash or modified cash basis of accounting.

Note 3 Indirect Cost Rate

South Bronx Charter School for International Cultures & the Arts has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

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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
South Bronx Charter School for International Cultures & the Arts

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 South Bronx Charter School for International Cultures & The Arts, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 31, 2022.

Report on internal control over financial reporting
In planning and performing our audit of the financial statements, we considered South Bronx Charter School for International Cultures & The Arts' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of South Bronx Charter School for International Cultures & The Arts' internal control. Accordingly, we do not express an opinion on the effectiveness of South Bronx Charter School for International Cultures & The Arts' internal control.

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

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

Report on compliance and other matters

As part of obtaining reasonable assurance about whether South Bronx Charter School for International Cultures & The Arts' 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 financial statements. 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.

New York, New York
October 31, 2022

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Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance

To the Board of Trustees of
South Bronx Charter School for International Cultures & the Arts

Report on compliance for each major federal program

Opinion on each major federal program

We have audited South Bronx Charter School for International Cultures & The Arts' compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of South Bronx Charter School for International Cultures & The Arts' major federal programs for the year ended June 30, 2022. South Bronx Charter School for International Cultures & The Arts' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, South Bronx Charter School for International Cultures & The Arts complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for opinion on each major federal program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements*, *Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of South Bronx Charter School for International Cultures & The Arts and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of South Bronx Charter School for International Cultures & The Arts' compliance with the compliance requirements referred to above.

Responsibilities of management for compliance
Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to South Bronx Charter School for International Cultures & The Arts' federal programs.

Auditor's responsibilities for the audit of compliance
Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on South Bronx Charter School for International Cultures & The Arts' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about South Bronx Charter School for International Cultures & The Arts' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding South Bronx Charter School for International Cultures & The Arts' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of South Bronx Charter School for International Cultures & The Arts' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of South Bronx Charter School for International Cultures & The Arts' internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on internal control over compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

New York, New York
October 31, 2022

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS
Schedule of Findings and Questioned Costs
For the year ended June 30, 2022

Schedule I – Summary of auditor's results

Financial statements

Type of report the auditors issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified opinion
Internal control over financial reporting:	
• Material weakness(es) identified?	___yes _X_ no
• Significant deficiency(ies) identified that are not considered to be material weakness(es)?	___yes _X_ none reported
Noncompliance material to financial statements noted?	___yes _X_ no

Federal awards

Internal control over major federal programs:	
• Material weakness(es) identified?	___yes _X_ no
• Significant deficiency(ies) identified that are not considered to be material weakness(es)?	___yes _X_ none reported
Type of auditor's report issued on compliance for major federal programs:	Unmodified opinion
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance under Section 2CFR200.516(a)	___yes _X_ no

Identification of major federal programs:

Federal Assistance Listing Number	Name of Federal Program or Cluster
84.425D	COVID-19 - Elementary and Secondary School Emergency Relief (ESSER-Cares Act) Fund
84.425D	COVID-19 - Elementary and Secondary School Emergency Relief (ESSER2-CRRSA) Fund
84.425U	COVID-19 - Elementary and Secondary School Emergency Relief (ESSER3-ARP) Fund

Dollar threshold used to distinguish between Type A and Type B programs:	$750,000
Auditee qualified as low-risk auditee?	___yes _X_ no

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS
Schedule of Findings and Questioned Costs
For the year ended June 30, 2022

Section II – Financial Statement Findings

None noted.

Section III – Federal Award Findings and Questioned Costs

None noted.

SOUTH BRONX CHARTER SCHOOL FOR
INTERNATIONAL CULTURES & THE ARTS
Corrective Action Plan
For the year ended June 30, 2022

Corrective action plan is not applicable for the year ended June 30, 2022.

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS
Summary Schedule of Prior Audit Findings
For the year ended June 30, 2022

There were no prior audit findings.

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS

Financial Statements with Supplementary Information

For the years ended June 30, 2023 and 2022

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS
Financial Statements
June 30, 2023 and 2022

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Independent Auditor's Report

To the Board of Trustees of
South Bronx Charter School for International Culture & the Arts

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of South Bronx Charter School for International Cultures & the Arts (a nonprofit organization), which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of South Bronx Charter School for International Cultures & the Arts as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for opinion

We conducted our audits 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of South Bronx Charter School for International Cultures & the Arts and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 2 to the financial statements, in 2023, South Bronx Charter School for International Cultures & the Arts adopted new accounting guidance, Accounting Standards Update (ASU) 2016-02, *Leases (Topic 842)*. Our opinion is not modified with respect to that matter.

Responsibility of management for the financial statements
Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

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

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements*, *Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of debt covenants for the year ended June 30, 2023 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards 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 30, 2023, on our consideration of South Bronx Charter School for International Cultures & the Arts' 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of South Bronx Charter School for International Cultures & the Arts' 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 South Bronx Charter School for International Cultures & the Arts' internal control over financial reporting and compliance.

New York, New York
October 30, 2023

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS
Statements of Financial Position
As of June 30,

	2023	2022
Assets		
Current assets		
Cash and cash equivalents	$ 4,573,969	$ 4,262,564
Grants and other receivables	931,649	735,282
Prepaid expenses	51,696	44,873
Total current assets	5,557,314	5,042,719
Property and equipment, net	20,781,057	21,290,606
Operating lease right-of-use assets	436,491	-
Other assets		
Security deposits	25,000	-
Reserves	2,145,195	2,045,123
Total assets	$ 28,945,057	$ 28,378,448
Liabilities and Net Assets		
Current liabilities		
Accounts payable and accrued expenses	$ 370,102	$ 305,420
Accrued payroll and benefits	413,037	429,382
Bonds payable - current portion	560,000	540,000
Accrued interest payable	196,859	196,859
Current portion of operating lease liabilities	348,612	-
Refundable advances	424,949	156,377
Total current liabilities	2,313,559	1,628,038
Long-term Liabilities		
Long-term operating lease liabilities	87,879	-
Bonds payable (less current portion; net of unamortized deferred financing costs of $461,904 in 2023 and $485,096 in 2022)	17,458,096	17,994,904
Total liabilities	19,859,534	19,622,942
Net assets		
Undesignated	8,984,075	8,677,857
Reserve - contingency	101,448	77,649
Total net assets without donor restrictions	9,085,523	8,755,506
Total liabilities and net assets	$ 28,945,057	$ 28,378,448

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

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS
Statements of Activities
For the years ended June 30,

	2023	2022
Operating revenue and other support		
State and local per pupil operating revenue		
General education	$ 8,159,758	$ 6,694,888
Special education	309,310	140,005
Grants, contracts and other income		
State and local grants	31,690	35,845
Federal grants	1,073,202	985,198
Food service	542,794	520,383
Interest income	185,278	15,006
Contributions	12,196	1,295
Total grants, contracts and other support	1,845,160	1,557,727
Total operating revenue and other support	10,314,228	8,392,620
Expenses		
Program expenses		
Regular education	7,133,131	6,041,678
Special education	593,981	488,807
Food service	884,338	689,260
Total program expenses	8,611,450	7,219,745
Supporting services		
Management and general	1,354,201	1,144,196
Fundraising	18,560	-
Total program and supporting services expenses	9,984,211	8,363,941
Change in net assets	330,017	28,679
Net assets without donor restrictions - beginning of year	8,755,506	8,726,827
Net assets without donor restrictions - end of year	$ 9,085,523	$ 8,755,506

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

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS

Statement of Functional Expenses

For the year ended June 30, 2023

		Program expenses				Supporting services		Total program expenses and supporting services
	No. of positions	Regular education	Special education	Food service	Total programs	Management & general	Fund-raising	
Salaries								
Instructional personnel	30	$ 2,162,956	$ 162,865	$ -	$ 2,325,821	$ -	$ -	$ 2,325,821
Administrative staff personnel	10	973,170	53,365	-	1,026,535	306,618	-	1,333,153
Non-instructional personnel	11	212,897	17,038	249,738	479,673	195,878	-	675,551
Total salaries	51	3,349,023	233,268	249,738	3,832,029	502,496		4,334,525
Operating expenses								
Payroll taxes and fringe benefits		755,842	52,646	56,363	864,851	113,409	-	978,260
Retirement		80,771	5,626	6,023	92,420	12,119	-	104,539
Contracted services - financial and benefit administrative		-	-	-	-	225,890	-	225,890
Marketing and recruitment		83,343	5,805	6,215	95,363	12,506	-	107,869
Insurance		26,232	1,827	1,956	30,015	99,962	-	129,977
Legal and professional		76,817	5,351	5,728	87,896	11,526	-	99,422
Equipment and furnishings		116,854	8,139	8,714	133,707	17,534	-	151,241
Building and land rent and lease		237,933	16,573	17,743	272,249	35,700	-	307,949
Repairs and maintenance		46,426	3,234	3,462	53,122	6,966	-	60,088
Building security and maintenance		153,511	10,692	11,447	175,650	23,035	-	198,685
Office expense		23,903	1,665	1,782	27,350	3,588	-	30,938
Staff development		173,306	12,071	12,924	198,301	26,003	-	224,304
Student services		120,833	105,656	-	226,489	-	-	226,489
Supplies and instructional materials		166,387	11,589	12,408	190,384	24,965	-	215,349
Food costs		-	-	371,300	371,300	-	-	371,300
Transportation service		112,456	7,749	-	120,205	-	-	120,205
Telephone and internet services		113,366	7,896	8,454	129,716	17,010	-	146,726
Utilities		161,944	11,280	12,076	185,300	24,298	-	209,598
Interest expense		748,005	52,100	55,779	855,884	112,233	-	968,117
Other purchased and professional services		30,473	2,108	786	33,367	1,582	-	34,949
Other expenses		53,757	3,744	4,009	61,510	8,066	18,560	88,136
Depreciation		501,949	34,962	37,431	574,342	75,313	-	649,655
Total operating expenses		3,784,108	360,713	634,600	4,779,421	851,705	18,560	5,649,686
Total expenses		$ 7,133,131	$ 593,981	$ 884,338	$ 8,611,450	$ 1,354,201	$ 18,560	$ 9,984,211

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

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS

Statement of Functional Expenses

For the year ended June 30, 2022

	No. of positions	Program expenses: Regular education	Special education	Food service	Total programs	Supporting services: Management & general	Total program expenses and supporting services
Salaries							
Instructional personnel	26	$ 1,885,323	$ 142,134	$ -	$ 2,027,457	$ -	$ 2,027,457
Administrative staff personnel	8	806,679	44,354	-	851,033	254,169	1,105,202
Non-instructional personnel	11	165,909	13,298	207,933	387,140	152,685	539,825
Total salaries	45	2,857,911	199,786	207,933	3,265,630	406,854	3,672,484
Operating expenses							
Payroll taxes and fringe benefits		601,108	42,021	43,735	686,864	85,574	772,438
Retirement		62,719	4,384	4,563	71,666	8,930	80,596
Contracted services - financial and benefit administrative		-	-	-	-	224,985	224,985
Marketing and recruitment		59,976	4,193	4,364	68,533	8,537	77,070
Insurance		29,502	2,062	2,146	33,710	85,683	119,393
Legal and professional		91,069	6,366	6,626	104,061	12,965	117,026
Equipment and furnishings		78,703	5,502	5,726	89,931	11,204	101,135
Building and land rent and lease		21,867	1,529	1,591	24,987	3,113	28,100
Repairs and maintenance		16,618	1,162	1,209	18,989	2,366	21,355
Building security and maintenance		129,296	9,039	9,407	147,742	18,407	166,149
Office expense		9,333	652	679	10,664	1,329	11,993
Staff development		171,789	12,009	12,499	196,297	24,456	220,753
Student services		88,541	75,031	-	163,572	-	163,572
Supplies and instructional materials		100,598	7,032	7,319	114,949	14,322	129,271
Food costs		-	-	261,120	261,120	-	261,120
Transportation services		68,605	2,411	-	71,016	-	71,016
Telephone and internet services		92,067	6,436	6,698	105,201	13,107	118,308
Utilities		210,330	14,703	15,303	240,336	29,943	270,279
Interest expense		765,798	53,535	55,717	875,050	109,019	984,069
Other expenses		78,320	5,475	5,699	89,494	11,149	100,643
Depreciation		507,528	35,479	36,926	579,933	72,253	652,186
Total operating expenses		3,183,767	289,021	481,327	3,954,115	737,342	4,691,457
Total expenses		$ 6,041,678	$ 488,807	$ 689,260	$ 7,219,745	$ 1,144,196	$ 8,363,941

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

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS
Statements of Cash Flows
For the years ended June 30,

	2023	2022
Cash flows from operating activities		
Change in net assets	$ 330,017	$ 28,679
Adjustments to reconcile change in net assets to to net cash provided by operating activities		
Depreciation	649,655	652,186
Amortization of debt issuance costs	23,192	23,192
Amortization of operating lease right-to-use assets	314,669	-
Changes in operating assets and liabilities		
Grants and other receivables	(196,367)	(226,313)
Prepaid expenses	(6,823)	(5,458)
Security deposits	(25,000)	-
Accounts payable and accrued expenses	64,682	20,679
Accrued payroll and benefits	(16,345)	(118,500)
Accrued interest payable	-	(4,199)
Refundable advances	268,572	138,115
Current portion of operating lease liabilities	(314,669)	-
Net cash provided by operating activities	1,091,583	508,381
Cash flows from investing activities		
Acquisition of fixed assets	(140,106)	(3,341,464)
Net cash used in investing activities	(140,106)	(3,341,464)
Cash flows from financing activities		
Repayment of bonds payable	(540,000)	(520,000)
Net cash used in financing activities	(540,000)	(520,000)
Net change in cash, cash equivalents and restricted cash	411,477	(3,353,083)
Cash, cash equivalents and restricted cash - beginning of year	6,307,687	9,660,770
Cash, cash equivalents and restricted cash - end of year	$ 6,719,164	$ 6,307,687
Cash, cash equivalents and restricted cash as reported within the statements of financial position		
Cash and cash equivalents	$ 4,573,969	$ 4,262,564
Reserves	2,145,195	2,045,123
	$ 6,719,164	$ 6,307,687
Supplemental disclosure		
Cash paid for interest	$ 944,925	$ 965,076

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

Note 1 Organization

South Bronx Charter School for International Cultures & the Arts (the "School"), a 501(c) (3) tax-exempt organization, is a public charter school located in the Bronx, New York. The School opened in 2005 and through fiscal year 2018 operated classes from kindergarten to fifth grade. Sixth grade, seventh grade and eighth grade classes were added in fiscal year 2019, 2020 and 2021, respectively. In fiscal year 2023, the School added nineth grade. The School's current charter renewal expires on June 30, 2027. The School provides scientifically research-proven standards-based educational programs, with an emphasis on international cultures, the arts, and mastery of a second language.

Friends of South Bronx Charter School for International Culture & the Arts, Inc. (the "Friends of SBCSICA"), is a non-profit organization, founded in October 2018 under Section 402 of the Not-for-Profit Corporate Law of the State of New York. Friends of SBCSICA is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Friends of SBCSICA is controlled by the School in its capacity as the sole member of Friends of SBCSICA. As of June 30, 2023, Friends of SBCSICA has no financial activity, and as a result, the two entities did not consolidate as of and for the years ended June 30, 2023 and 2022.

Note 2 Summary of significant accounting policies

Basis of presentation and use of estimates. The financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America ("U.S. GAAP"), which requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Cash and cash equivalents. The School considers all short-term, highly liquid investments, such as money market funds, to be cash equivalents.

Grants and other receivables. Grants and other receivables are recorded at net realizable value and do not bear interest. The allowance for doubtful accounts is the School's best estimate of the amount of probable credit losses in existing receivables. Management determines the allowance based on historical write-off experience and reviews its allowance for doubtful accounts periodically. Past due balances are reviewed individually for collectability. Grants and other receivable amounted to $931,649 and $735,282 as of June 30, 2023 and 2022, respectively. There was no allowance recorded at June 30, 2023 and 2022, as all amounts are deemed collectible.

Note 2 Summary of significant accounting policies – (continued)

Financial statements presentation. The financial statements of the School have been prepared in accordance with U.S. generally accepted accounting principles ("US GAAP"), which require the School to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions. Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the School.

Net assets with donor restrictions. Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities.

Revenue recognition. The School recognizes revenue from the state and local governments based on the School's charter status and the number of students enrolled. Such revenue is recorded when services are performed, in accordance with the charter agreement. The New York State Department of Education mandates the rate per pupil. Such revenue is recognized ratably over the related school year in which it is earned.

Grant and contracts revenue. Grants and contracts revenue are recognized when qualifying expenditures are incurred and/or services are provided to the students during the applicable school year. Funds received in advance or any unspent funds for which qualifying expenditures have not been incurred are recorded as refundable advances. Any unspent amounts might be returned to the granting agency or the granting agency can approve that those amounts be applied to a future grant period.

Operating risk. The coronavirus outbreak may have an adverse effect on the results of operations. Given the uncertainty around the extent and timing of the potential future spread or mitigation of the coronavirus and around the imposition or relaxation of protective measure, the School cannot reasonably estimate the impact to future results of operations.

Note 2 Summary of significant accounting policies – (continued)

Property and equipment. Property and equipment are recorded at cost. Donated assets are capitalized at the estimated fair value at date of receipt. Maintenance and repairs are charged to expense as incurred; significant improvements are capitalized. The School capitalizes additions and significant improvements in excess of $1,000. Depreciation is computed using the straight-line method over estimated useful lives of the respective asset. The estimated depreciable lives of the different classes of property are as follows:

Asset	Useful Life
Building	39 years
Furniture and fixtures	7 years
Computer, software and office equipment	3 years
Student transportation	3 years

Leases. As of July 1, 2022, the School adopted Accounting Standards Update (ASU) 2016-02, *Leases (Topic 842)*, which was amended in some respects by subsequent ASUs, collectively Accounting Standards Codification 842 (ASC 842), and supersedes existing lease guidance. The standard requires the School to record operating lease right-of-use assets and corresponding lease liabilities on the statement of financial position and disclose key quantitative and qualitative information about lease contracts.

Under ASC 842, the School determines if a contract is a leasing arrangement at inception. Operating lease right-of-use assets represent the right to control the use of an identified asset for the lease term and lease liabilities represent the obligation to make lease payments arising from the lease. Operating lease right-of-use assets and liabilities are recognized at the commencement date based on the present value of lease payments over the lease term. The School uses the risk-free rate of return. The School recognized operating lease expense for operating leases on a straight-line basis over the lease term.

The School leases high school space and various office equipment under non-cancelable operating leases. Leases with an initial term of 12 months or less are not recorded on the statement of financial position and are expensed on a straight-line basis.

Reserve contingency and escrow reserves. Reserve contingency and escrow reserves relate to reserve and escrow accounts that are required to be maintained by the School in accordance with the bond indenture and charter requirements.

Financing charge. Financing charges are amortized over the terms of the bonds and are reported net of accumulated amortization as of June 30, 2023 and 2022 in bonds payable, net, on the accompanying statements of financial position.

Note 2 Summary of significant accounting policies – (continued)

Refundable advances. Funds received in advance for which qualifying expenditures have not been incurred are reflected as refundable advances from state and local government grants in the accompanying statements of financial position.

Donated goods and services. The School receives donated services from unpaid volunteers. No amounts have been recognized in the accompanying statements of activities, since the services do not meet the specialized skill criteria for recognition under U.S. GAAP.

Income taxes. The School is tax-exempt under Section 501(c)(3) of the Internal Revenue Code (IRC) and has been classified as a publicly supported organization as described in IRC sections 509(A)(1) and 170(B)(1)(A)(II).

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken and recognize a tax liability (or asset) if the School has taken an uncertain position that more likely than not would not be sustained upon examination by taxing authorities. Management has analyzed the tax positions taken and has concluded that, as of June 30, 2023, there are no uncertain positions taken or expected to be taken that would require recognition or disclosure in the accompanying financial statements.

The School is no longer subject to income tax examination by federal, state or local tax authorities for years before June 30, 2020.

Recently adopted accounting pronouncements. In February 2016, the FASB issued ASU 2016-02, Leases (Topic 842) that requires a lessee to recognize on the statement of financial position a liability to make lease payments (lease liability) and a right-of-use asset representing its right to use the underlying asset for the lease term, regardless of classification of a lease as an operating or finance lease. The School adopted ASU 2016-02 on July 1, 2022, using the modified retrospective approach for operating leases, with a term greater than 12 months. The School also elected the package of practical expedients permitted under the new standard that allowed the School to carry forward historical lease classification for existing leases on the adoption date, and allowed he School not to assess whether an existing contract contains a lease or initial direct costs. As permitted by the guidance, prior comparative periods will not be adjusted under this method.

The adoption of this standard resulted in recognition of operating lease right-of-use assets in the amount of $751,160 and lease liabilities in the amount of $751,160 for operating leases on the statement of financial position as of July 1, 2022. There was no material impact on the statements of activities, statements of functional expenses or statements of cash flows.

Note 2 Summary of significant accounting policies – (continued)

Functional expenses. The costs of providing program and other activities have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among program services, and supporting services. Such allocations are determined by management on an equitable basis.

The expenses that are allocated include the following:

Salaries	Time and effort
Payroll taxes and fringe benefits	Time and effort
Contracted Services - financial and administrative	Direct allocation
Legal and professional	Time and effort
Insurance	Square footage
Repairs and maintenance	Time and effort

Note 3 Liquidity and availability

Financial assets available for general expenditures, that is, without donor or other restrictions limiting their use, within one year of June 30, are:

Financial assets:	2023	2022
Cash and cash equivalents	$ 4,573,969	$ 4,262,564
Grants and other receivables	931,649	735,282
Amount available for general expenditures within one year	$ 5,505,618	$ 4,997,846

Note 4 Reserves

Reserves as of June 30, are as follows:

	2023	2022
Interest reserve	$ 422,317	$ 397,767
Debt service reserve	1,621,430	1,569,707
Reserve - contingency	101,448	77,649
	$ 2,145,195	$ 2,045,123

Note 5 Property and equipment

Property and equipment consist of the following as of June 30:

	2023	2022
Furniture and fixtures	$ 1,065,945	$ 957,427
Student transportation	83,991	45,750
Computer equipment and software	2,046,020	1,935,459
Office equipment	253,453	196,404
Land	1,823,000	1,823,000
Building	18,057,399	18,057,399
Leasehold improvement	28,530	-
Construction in Progress	4,568,015	4,770,808
Total property and equipment	27,926,353	27,786,247
Less, accumulated depreciation	(7,145,296)	(6,495,641)
Property and equipment, net	$ 20,781,057	$ 21,290,606

The School has expended funds commencing in fiscal year 2020 in connection with plans to purchase land and construct a new building to expand its educational programs in the Bronx. These expenditures included consulting and other service costs to design a building, obtain necessary permits and manage the building project, a cash deposit for the land purchase ($500,000) and payments for steel and other building materials (approximately $2,200,000). Total expenditures relating to the project were included in construction in progress at June 30, 2023 and 2022. If the project were not to be completed, the deposit on the land would be fully refundable and management believes that costs incurred for the steel and other building materials could be recovered.

Note 6 Retirement plan

The School offers a 401(k) plan (the "Plan") for substantially all of its qualifying employees. Employees are eligible for the Plan immediately upon employment. Participation in the Plan is voluntary. Employees can make pretax contributions up to a maximum of 100% of their annual compensation, up to IRS limits for each calendar year. The School matches an employee's contribution up to 4% of the employee's annual compensation. For the years ended June 30, 2023 and 2022, the School's matching contribution was $104,539 and $80,596, respectively. Plan assets are held in a separate trust and are not included in the accompanying financial statements. All plan assets are held for the exclusive benefit of the Plan's participants and beneficiaries.

Note 7 Accrued payroll and benefits

Accrued payroll and benefits consist of amounts earned by the staff during the school year but paid over the summer months. As of June 30, 2023 and 2022, accrued payroll amounted to $413,037 and $429,382, respectively.

Note 8 Bonds payable

On June 11, 2013, Build NYC Resource Corporation provided construction and permanent financing of $22,270,000 through the issuance of $21,650,000 in Tax-Exempt Revenue Bonds (the "Series 2013A Bonds"), bearing interest at 2.75% to 5% per annum, with principal due at varying amounts annually through maturity on April 15, 2043, and $620,000 in Taxable Revenue Bonds bearing interest at 6% per annum which were repaid in varying amounts through maturity on April 15, 2017. The proceeds of the bonds were used to construct a five-story building in the Bronx, New York, to be used as classroom, cafeteria, kitchen, art, music room and administrative space.

Future minimum principal payments for the next five years and in the aggregate thereafter are as follow:

Year Ending June 30,	Amount
2024	$ 560,000
2025	590,000
2026	615,000
2027	645,000
2028	680,000
Thereafter	15,390,000
Unamortized financing charge	(461,904)
	$ 18,018,096

	Amount
Bonds payable - current	$ 560,000
Bonds payable - long term, net	17,458,096
Total bonds payable, net	$ 18,018,096

As of June 30, 2023 and 2022, the School was in compliance with all debt covenants pursuant to the bond agreement.

Note 9 Concentration of credit risk

The School maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. The School has not experienced any losses in such accounts. The management of the School believes it is not exposed to significant credit risk on cash and cash equivalents.

The School received approximately 82% and 81% of its operating revenue, which is subject to specific requirements, from per pupil funding from the New York City Department of Education during the years ended June 30, 2023 and 2022, respectively. Additionally, all of the School's grants receivable is due from the New York State Department of Education.

Note 10 Operating lease

The School entered into a lease agreement with Hutchinson River Education Foundation Inc., for its high school space in September 2022. The lease commenced on August 1, 2022 and expires on July 31, 2024, and requires a monthly payment of $25,000.

The School also leases various office equipment under non-cancelable operating leases.

The School determines if an arrangement is a lease at the inception of a contract, and recognizes operating lease expense on a straight-line basis over the lease term. Leases with an initial term of twelve months or less are not recorded on the statement of financial position and are expensed on a straight-line basis.

Operating expenses for the leasing activity of the School as lessee for the year ended June 30, 2023 are as follows:

Lease type	
Operating lease costs	$ 336,020
Short-term lease costs	32,949
	$ 368,969

Total rent expense was $368,969 and $28,100 for the years ended June 30, 2023 and 2022, respectively, and is included in building and land rent and lease, and equipment and furnishings on the accompanying statements of functional expenses.

Note 10 Operating lease – (continued)

The aggregate future lease payments below summarize the remaining future undiscounted cash flows for operating leases as of June 30, 2023, and a reconciliation to operating lease liabilities reported on the statements of financial position:

2024	$ 361,020
2025	86,020
2026	4,485
Total lease payments	451,525
Less interest	(15,034)
Present value of lease liabilities	$ 436,491

Operating lease terms and discount rate at June 30, 2023 are as follows:

Weighted average remaining lease term (years)	1.78
Weighted average discount rate	2.84%

The following summarizes cash paid for operating lease liabilities and other non-cash information as of June 30, 2023:

Cash paid for amounts included in measurement of operating lease liabilities	$ 336,020
Operating lease right-of-use assets obtained in exchange for operating lease obligations	$ 751,160

Note 11 Contingency

The School participates in a number of federal and state programs. These programs require that the School comply with certain laws, regulations, contracts, and agreements applicable to the programs in which it participates. All funds expended in connection with government grants and contracts are subject to audit by government agencies. While the ultimate liability, if any, from such audits of government grants and contracts by government agencies is presently not determinable, it should not, in the opinion of the management, have a material effect on the financial position or results of operations. Accordingly, no provision for any such liability that may result has been made in the accompanying financial statements.

Note 12 Subsequent events

Management has evaluated subsequent events through October 30, 2023, the date that the financial statements were available to be issued. Based on this evaluation, management has determined that no subsequent events have occurred which require disclosure in the financial statements.

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS
Schedule of Debt Covenants
For the year ended June 30, 2023

Pursuant to the loan agreement, the School is required to comply with various debt covenants. The minimum requirement and actual results as of and for the year ended June 30, 2023 for each of the debt covenants are as follows:

	Minimum Requirement	Actual
Debt service coverage ratio	1.10	1.31
Days cash on hand	30	179
Net asset balance	$ 998,421	$ 9,085,523

The debt service coverage ratio is calculated as follows:

Increase in net assets	$	330,017		
Add back: Interest expense (excluding financing charges)		944,925		
Depreciation and amortization		672,847		
Net revenues available for debt service	$	1,947,789		
Debt service payments				
Interest expense	$	944,925		
Principal		540,000		
Total current debt service	$	1,484,925		
Net revenues available for debt service	$	1,947,789	=	1.31
Total current debt service	$	1,484,925		

The days cash on hand is calculated as follows:

Total expenses	$	9,984,211		
Less: Depreciation and amortization		(672,847)		
Net expenses		9,311,364		
Number of days		365		
Cash used per day	$	25,511		
Cash and cash equivalents at year end	$	4,573,969	=	179
Cash used per day	$	25,511		

The minimum net asset balance is calculated as follows:

Beginning net asset balance	$	8,755,506
Net surplus/(deficit)		330,017
Ending net asset balance	$	9,085,523
Estimated required fund balance		
Maximum annual debt service	$	1,484,925
Gross revenue		10,314,228
Percentage		14%
Requirement percentage		10%
Estimated required fund balance	$	998,421
Amount over to meet fund balance	$	8,087,102

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2023

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-through Identifying Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Education				
Pass-through New York State Education Department:				
Title I Grants to Local Educational Agencies	84.010A	0021-23-4312	$ -	$ 246,550
Education Stabilization Fund:				
COVID-19 - Elementary and Secondary School Emergency Relief (ESSER2-CRRSA) Fund	84.425D	5891-021-4312	-	461,167
COVID-19 - Elementary and Secondary School Emergency Relief (ESSER3-ARP) Fund	84.425U	5880-021-4312	-	323,883
Total for program			-	785,050
Total U.S. Department of Education			-	1,031,600
U.S. Department of Agriculture				
Pass-through New York State Education Department:				
School Breakfast Program	10.553	320700860889	-	139,973
National School Lunch Program	10.555	320700860889	-	299,985
After School Snack Program	10.555	320700860889	-	60,130
Summer Food Service Program	10.559	320700860889	-	22,488
Total Child Nutrition Cluster			-	522,576
Total U.S. Department of Agriculture			-	522,576
Total Expenditures of Federal Awards			$ -	$ 1,554,176

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS
Note to Schedule of Expenditures of Federal Awards
For the year ended June 30, 2023

Note 1 Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of South Bronx Charter School for International Cultures & the Arts for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Office of Management and Budget (OMB) Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of South Bronx Charter School for International Cultures & the Arts, it is not intended to, and does not, present the financial position, changes in net position or cash flows of South Bronx Charter School for International Cultures & the Arts.

Note 2 Summary of Significant Accounting Policies

The accompanying schedule of expenditures of federal awards is presented using the accrual basis of accounting. The information in this Schedule is presented in accordance with the requirements of *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. The amounts reported as expenditures in this Schedule may differ from certain financial reports submitted to federal funding agencies, due to those reports being submitted on either the cash or modified cash basis of accounting.

Note 3 Indirect Cost Rate

South Bronx Charter School for International Cultures & the Arts has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

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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
South Bronx Charter School for International Cultures & the Arts

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 South Bronx Charter School for International Cultures & the Arts, which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 30, 2023.

Report on internal control over financial reporting
In planning and performing our audit of the financial statements, we considered South Bronx Charter School for International Cultures & the Arts' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of South Bronx Charter School for International Cultures & the Arts' internal control. Accordingly, we do not express an opinion on the effectiveness of South Bronx Charter School for International Cultures & the Arts' internal control.

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

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

Report on compliance and other matters

As part of obtaining reasonable assurance about whether South Bronx Charter School for International Cultures & the Arts' 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 financial statements. 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.

New York, New York
October 30, 2023

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Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance

To the Board of Trustees of
South Bronx Charter School for International Cultures & the Arts

Report on compliance for each major federal program
Opinion on each major federal program
We have audited South Bronx Charter School for International Cultures & the Arts' compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of South Bronx Charter School for International Cultures & the Arts' major federal programs for the year ended June 30, 2023. South Bronx Charter School for International Cultures & the Arts' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, South Bronx Charter School for International Cultures & the Arts complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for opinion on each major federal program
We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements*, *Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of South Bronx Charter School for International Cultures & the Arts and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of South Bronx Charter School for International Cultures & the Arts' compliance with the compliance requirements referred to above.

Responsibilities of management for compliance
Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to South Bronx Charter School for International Cultures & the Arts' federal programs.

Auditor's responsibilities for the audit of compliance
Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on South Bronx Charter School for International Cultures & the Arts' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about South Bronx Charter School for International Cultures & the Arts' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding South Bronx Charter School for International Cultures & the Arts' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of South Bronx Charter School for International Cultures & the Arts' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of South Bronx Charter School for International Cultures & the Arts' internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on internal control over compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

New York, New York
October 30, 2023

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS
Schedule of Findings and Questioned Costs
For the year ended June 30, 2023

Schedule I – Summary of auditor's results

Financial statements

Type of report the auditors issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified opinion
Internal control over financial reporting:	
• Material weakness(es) identified?	___ yes _X_ no
• Significant deficiency(ies) identified that are not considered to be material weakness(es)?	___ yes _X_ none reported
Noncompliance material to financial statements noted?	___ yes _X_ no

Federal awards

Internal control over major federal programs:	
• Material weakness(es) identified?	___ yes _X_ no
• Significant deficiency(ies) identified that are not considered to be material weakness(es)?	___ yes _X_ none reported
Type of auditor's report issued on compliance for major federal programs:	Unmodified opinion
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance under Section 2CFR200.516(a)	___ yes _X_ no

Identification of major federal programs:

Federal Assistance Listing Number	Name of Federal Program or Cluster
84.425D	COVID-19 - Elementary and Secondary School Emergency Relief (ESSER2-CRRSA) Fund
84.425U	COVID-19 - Elementary and Secondary School Emergency Relief (ESSER3-ARP) Fund

Dollar threshold used to distinguish between Type A and Type B programs:	$750,000
Auditee qualified as low-risk auditee?	_X_ yes ___ no

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS
Schedule of Findings and Questioned Costs
For the year ended June 30, 2023

Section II – Financial Statement Findings

None noted.

Section III – Federal Award Findings and Questioned Costs

None noted.

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS
Corrective Action Plan
For the year ended June 30, 2023

Corrective action plan is not applicable for the year ended June 30, 2023.

SOUTH BRONX CHARTER SCHOOL FOR INTERNATIONAL CULTURES & THE ARTS
Summary Schedule of Prior Audit Findings
For the year ended June 30, 2023

There were no prior audit findings.

22. Action Plan

Provide a detailed action plan outlining the steps the founding group will undertake to ensure a successful startup. In a well-organized chart, the action plan should include:

- All projected key steps in the pre-opening period (from SUNY approval through the commencement of instruction) including, but not limited to securing a facility inclusive of any necessary construction; hiring personnel; setting up organizational, legal, and financial structures; securing funding; and, selecting or developing critical aspects of the school's academic program including the curriculum;
- The start date and projected completion date of each task; and,
- The person(s) responsible for each task.

The Institute encourages applicants to take into account potential challenges (e.g., procurement delays, availability of materials, etc.) in the development of the action plan.

Pre-Approval:

Start and End Dates	Description	Responsible Party
December 2023-February 8, 2024	Draft and submit response to RFP	Evelyn Hey
April 2024	Receive Notice of Applications Approval	Evelyn Hey
May 2024-June 2024	Prepare for Charter Schools Committee Meeting	Planning Team and Proposed Board of Trustees
June 2024	Monitor Charter Transmittal to the Board of Regents	Evelyn Hey
August 2024	Monitor Board of Regents Action on Charters Approved by SUNY	Evelyn Hey

If the Charter is Approved:

Start and End Dates	Description	Responsible Party
September 2024	Begin posting principal and administrative positions in online and print publication	Evelyn Hey, SBCSICA Human Resource Director
September 2024	Secure lease for facility	Evelyn Hey
Mid-October 2024	Begin interview process for principal and administrative assistant	Planning Team and Board of Trustees
December 2024	Make job offers for principal and administrative position	Evelyn Hey
January 1, 2025	Start date for principal and administrative assistant	Evelyn Hey
January 2025	Onboarding principal and administrative assist	Evelyn Hey,

January 2025	Begin student recruitment for April lottery	Evelyn Hey, principal, administrative assistant
February 2025 – September 2025	Begin planning for 2025-26 school year, including curriculum planning, applying for grants that are a good fit for the school	Evelyn Hey, principal, SBCSICA Human Resource Director
March 2025	Begin advertising remaining positions for the new school, visiting colleges to recruit staff members	Principal, SBCSICA Human Resource Director, and administrative assistant
April 2025	Student Lottery, if school does not meet capacity, continue student recruitment	Principal
April 2025	Begin interviewing for remaining school positions	Evelyn Hey, principal, SBCSICA Human Resource Director
June 1, 2025	Deadline for making offers for all remaining staff position	Principal, SBCSICA Human Resource Director
July 1, 2025	Begin ordering equipment for the upcoming school year	Administrative Assistant
August 1, 2025	Begin moving into facility	Evelyn Hey, principal
August 1, 2025	Furniture, equipment begins being delivered to the facility	Administrative assistant
August 1, 2025	Technology connectivity begins	SBCSICA Technology Director
August 18, 2025	First day of pre-service professional development	All staff
September 2, 2025	First day of classes	All Staff

Response 23a. Supplemental Narrative

If there is any additional information that would help the Institute and SUNY Trustees evaluate the proposal, please describe it here and provide a rationale for its inclusion. If no supplementary information is necessary, please indicate that this Request is not applicable.

This Request is not applicable.

El Barrio Charter School for International Cultures and the Arts
R-23b – Supplemental Attachments

Response 23b - Supplemental Attachments

Submit attachments, documents, etc., discussed in response to (a) above. If no supplemental documents are necessary, please indicate that this Request is not applicable.

This request is not applicable.

El Barrio Charter School for International Cultures and the Arts
Strategic Growth Plan

Applicant groups who operate an existing charter school or schools and are applying for authority to operate one or more additional schools, and who would not be managed by a CMO or partner organization, must provide a Strategic Growth Plan Narrative. The narrative response should not exceed 30 pages, though applicant groups are welcome to submit additional exhibits to support the narrative. Strategic Growth Plan Narratives are only used for Institute analysis purposes.

In the response, applicants should provide an overall narrative explaining how the organization is preparing systems and structures to support growth such that all schools in the education corporation, including proposed new ones, can operate in an academically, fiscally, and operationally sound manner. Specifically, this must include:

- *A description of the education corporation's greenlighting process to determine preparedness to apply to open additional schools;*
- *Discussion of how the education corporation assesses need and demand and analyzes community demographic trends to identify a proposed location that is likely to support the proposed enrollment for both the new proposed school as well as maintain enrollment at existing schools;*
- *Chart(s) demonstrating the proposed enrollment growth pattern across the entire education corporation for 5 years if the new school(s) were to be approved;*
- *A description of how student pathways through grade levels would be implemented across the education corporation if the new school(s) were to be approved;*
- *A reflection on the existing education corporation's successes and challenges in meeting requirements for hiring certified teachers as required by the Act, and what existing or new systems and supports would be in place to support ongoing compliance with this requirement;*
- *An analysis of opportunities and potential challenges in staffing an additional location, including discussion of strategies to support a robust talent pipeline for teachers as well as instructional and operational leaders;*
- *A description of what services would be shared across schools in the education corporation, including a shared services team if applicable, including what shared services would be applicable, who would be responsible for providing them, how the organization would provide development and planning to support these shared services, and methods by which the effectiveness of shared services would be assessed;*
- *A reflection on prior academic performance across existing schools within the education corporation which discusses key strengths and key growth areas, the opportunities and challenges associated with opening more schools as relates to academic performance, and plans to address the identified growth areas;*
- *Discussion of how the board's approach to governance would shift to ensure effective oversight if the new school(s) were approved;*
- *Discussion of any key efficiencies the education corporation believes it would realize if the new schools were to be approved; and,*
- *Discussion of any key challenges the education corporation has identified related to replication, and what steps will be taken to address those potential challenges if the new schools were to be approved.*

Preparedness to Apply to Open Additional Schools

El Barrio Charter School for International Cultures and the Arts
Strategic Growth Plan

The El Barrio Charter School for International Cultures and the Arts believes that we are fully prepared to create our first replica school. Academically, the South Bronx Charter School for International Cultures and the Arts had one of our most successful academic years on record, based on results of the 2022-23 state ELA and mathematics exam and our first cohort of high school students taking Regents exams was very successful on the Algebra I and Earth Science exams. Additionally, we have located what could be a permanent, private facility in the South Bronx to house our middle and high school grades, allowing for our original school at 164 Bruckner to serve solely as an elementary school, as was the intention when it was built in 2014. This will also provide the school with the space to increase our enrollment to what is listed in our charter. Our lack of physical space required our school to reduce the population that we served over the last several school years.

Operationally, we have also been very successful at each grade level we serve. Our attendance is well above the City and District average, specifically in the high school grades, which are typically the grades with the highest percentage of chronically absent students. Additionally, the school is retaining a significant percentage of our students in non-transitional grades (i.e., grades other than 5th to 6th grade and 8th to 9th grade). The school is also enrolling a higher percentage of economically disadvantaged students, and last year, over 40% of our students were English language learners.

Financially, our school is very sound. SBCSICA has historically had positive results on audits and has an adequate amount of surplus money, which is helpful for securing private facilities.

Our planning team believed that based on these previous successes, that the school was ripe for replication and that El Barrio, which has similar demographics to the South Bronx, is an obvious choice for the replication.

Assessing Need and Demand for the Proposed School

As discussed throughout this application, the planning team strategically choose to replicate in El Barrio because, in addition to being geographically close to our existing school, the families in El Barrio share many characteristics with the families we serve in the South Bronx. Both communities are home to a large, and proud, Latino population, a significant number of which speak little or no English at home, both communities have a high percentage of residents living at or below the poverty line, and the unemployment rates in both communities are higher than the local, state, and national averages.

Despite these hardships, SBCSICA has provided families a high-quality, dual language education model in which students have performed at a rate significantly above the district on state assessment exams. In fact, SBCSICA generally has a proficiency percentage that is competitive with City and State averages. We believe that this success can be replicated in El Barrio if our application is approved. Based on SBCSICA' experiences and successes, our planning team is confident that our educational program will experience similar success to the children in El Barrio.

El Barrio Charter School for International Cultures and the Arts
Strategic Growth Plan

The demand for a high-quality dual language school in El Barrio is self-evident. As discussed in Response 01ac-Community Need and Proposed School Impact, the bi-lingual and/or dual language schools in Community School District 4 perform meaningfully below SBCSICA on state assessment exams. Thus, we believe there is a demand for a dual language program in El Barrio that has the record of success like that of SBCSICA.

5-Year Growth Plan

Enrollment Chart for South Bronx Charter School for International Cultures and the Arts and El Barrio Charter School for International Cultures and the Arts for the Proposed Initial Charter Term					
	2025-26	2026-27	2027-28	2028-29	2029-30
Kindergarten	150	150	150	150	150
1st Grade	150	150	150	150	150
2nd Grade	75	150	150	150	150
3rd Grade	75	75	150	150	150
4th Grade	75	75	75	150	150
5th Grade	75	75	75	75	150
6th Grade	90	90	90	90	90
7th Grade	90	90	90	90	90
8th Grade	90	90	90	90	90
9th Grade	125	125	125	125	125
10th Grade	125	125	125	125	125
11th Grade	125	125	125	125	125
12th Grade	125	125	125	125	125
Total	1,370	1,445	1,520	1,575	1,670

Student Pathways Through Grade Levels

If approved, El Barrio Charter School for International Cultures and the Arts' students would study the same subject matter as students attending kindergarten through fifth grade at SBCSICA. This would prepare El Barrio Charter School for International Cultures and the Arts' students to continue their education at SBCSICA' middle and high school, which is located approximately one mile from the facility we are seeking to secure for El Barrio Charter School for International Cultures and the Arts.

Successes and Challenges of Operating Current School

The greatest success that we achieved at SBCSICA is our continued high performance on the State English language arts and mathematics exams. SBCSICA significantly has a higher percentage of students achieving proficiency, compared to the district. In fact, our results are generally at or above the City average and, specifically in the elementary school grades, competitive with the State. Additionally, we are very proud of the school's arts classes. Our students have excelled in music, visual arts, theatre, and dance and are getting opportunities to perform in professional music

venues, study at the City's most prominent art institutes, and having student written plays performed by professional actors.

The biggest challenges we have faced involve facilities and securing quality educators, specifically at the middle and high school grade levels. Regarding facilities, due to a lack of viable options in the South Bronx, we have operated our high school in the Throgs Neck section of the Bronx, which is several neighborhoods away from the South Bronx. We believe that this has affected the school's ability to retain students from 8th grade to 9th grade.

Additionally, we have had some difficulty securing quality middle school and high school staff. In the middle school, we have had a difficult time finding a quality math teacher. Since the 2021-22 school year, we have employed approximately seven different math teachers. This has led to instability in our middle school math program, which, for the last two years, has been the grades with the lowest percentage of student achieving proficiency. However, we are satisfied with our current middle school math teacher, and are hopeful for an improvement on the school's middle school math assessment exam results.

Opportunities and Challenges to Staffing a New School

The obvious challenge to staffing a new school is finding teachers and staff who believe in the school's mission. However, we believe that hiring teachers and staff for elementary school grades is a particular strong suit. Throughout our school's history, elementary school teachers are our longest serving cohort of teachers. Further, our elementary school grades are typically our highest achieving grades on the state assessment exams. Thus, while it may be challenging to staff a new school, we believe that we have the resources and experience to hire a staff that will allow our students to achieve academic success.

Shared Services Across Schools

If approved, El Barrio Charter School for International Cultures and the Arts would essentially operate independently from SBCSICA. While school employees will attend the same professional development sessions, share best practices, and have more experienced teachers mentor those teachers with less experience, the only personnel who will perform services at both schools will be high level staff members, such as the Executive Director, the Director of Technology, and the Human Resources Director. However, these individuals will serve in supervisory capacities, not performing day-to-day operations.

Prior Academic Performance Across Existing Schools

As addressed throughout this application, SBCSICA has experienced remarkably high achievement on the state English language arts and math assessment exams. SBCSICA' results on the most recent state assessment exams can be found in Response 1ac – Community Need and Proposed School Impact.

Governance Strategies

El Barrio Charter School for International Cultures and the Arts
Strategic Growth Plan

The proposed board of trustees for El Barrio Charter School for International Cultures and the Arts would share only one or two board members with SBCSICA. It is our intention to have a substantially separate board oversee each school, to ensure that oversight of each school is performed to the highest standard.

Key Efficiencies Realized

The key efficiency we expect to realize if the proposed school is approved is sharing our effective dual language and arts programs. We believe that both programs are amongst the most effective amongst New York City schools.

Key Challenges to Replication

Our planning team believes that the biggest challenge to replicating SBCSICA is finding a cohort of teachers and staff members who share the same passion for teaching our target student population and working with their families on matters big and small. In the nearly twenty years that SBCSICA has existed, we have learned that not every educator is a fit for our program. We believe that our experience will help us identify quality educators for El Barrio Charter School for International Cultures and the Arts, but our experience does not guarantee that everyone we hire will succeed in our learning environment.

Another challenge to replication is securing a facility that we will be able to operate out of as the school reaches full capacity and beyond. Facilities are always a challenge in New York City, especially in communities experiencing gentrification, like East Harlem. As discussed previously, the overall percentage of Latino and Black residents in East Harlem has declined in the last 20 years, while real estate development in the area has significantly increased. However, we are confident that we will be able to secure the facility described in our application, which has adequate space to serve our school at full capacity.

Despite these challenges, we are confident that, if approved, El Barrio Charter School for International Cultures and the Arts will experience all of the successes as SBCSICA and, together, both schools will provide the families they serve with a quality dual language education option, that offers daily classes in the arts.