



Entry 1 School Information and Cover Page

(New schools that were not open for instruction for the 2018-19 school year are not required to complete or submit an annual report this year).

Created: 07/26/2019 • Last updated: 08/26/2019

Please be advised that you will need to complete this cover page (including signatures) before all of the other tasks assigned to you by your authorizer are visible on your task page. While completing this cover page task, please ensure that you select the correct authorizer (**as of June 30, 2019**) or you may not be assigned the correct tasks.

BASIC INFORMATION

a. SCHOOL NAME BRIGHTER CHOICE CHARTER SCHOOL FOR GIRLS

(Select name from the drop down menu)

a1. Popular School Name Brighter Choice Girls
(Optional)

b. CHARTER AUTHORIZER (As of June 30th, 2019) Regents-Authorized Charter School

Please select the correct authorizer as of June 30, 2019 or you may not be assigned the correct tasks.

c. DISTRICT / CSD OF LOCATION Albany

d. DATE OF INITIAL CHARTER 01/2001

e. DATE FIRST OPENED FOR INSTRUCTION 08/2002

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

MISSION STATEMENT

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

- Exemplary instruction that ensures competency and mastery in reading, writing and mathematics.
- Focus on the development of social, behavioral, and organizational skills necessary for future school success
- An education beyond the basics that includes: Performing Arts, Visual Arts, Sciences, and History.

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

KEY DESIGN ELEMENTS (Brief heading followed by a description of each Key Design Elements (KDE). KDEs are those general aspects of the school that are innovative or unique to the school’s mission and goals, are core to the school’s overall design, and are critical to its success. The design elements may include a specific content area focus; unique student populations to be served; specific educational programs or pedagogical approaches; unique calendar, schedule, or configurations of students and staff; and/or innovative organizational structures and systems.

Variable 1	An intense and serious focus on academic achievement The BCCSG daily schedule demonstrates its intense and serious focus on academic achievement. The educational program is designed to inspire and motivate learning, engage teachers and scholars in new levels of focus and effort, and create a place where scholars take ownership of their own learning.
Variable 2	An equally rigorous standard for scholar behavior, with an emphasis on core values BCCSG will adhere to high expectations for scholar conduct and will teach and reinforce strategies to increase scholar motivation, focus, cooperation, and collaboration. A curriculum for character development surrounding our core values will be used to grow and develop our scholars’ social and behavioral skills. Scholars will be engaged in tasks and activities that would allow them to problem solve whether or not actions are appropriate or inappropriate to different situations.
Variable 3	Single-Gender classroom instruction BCCSG enrolls girls only.
Variable 4	An extended school day and extended school year In keeping with the mission of BCCS, a longer school day and school year will help scholars achieve mastery of concepts in an academically rigorous curriculum.

Variable 5	Mandatory School Uniforms
Variable 6	A high level of parental/guardian participation in the life of the school Scholar achievement is strengthened by parent and community involvement. BCCSG will connect parents and caregivers with their scholar's education by means of frequent calls home, progress reports, and website. BCCSG also offers multiple opportunities for parental involvement including various family events and volunteer opportunities.
Variable 7	Frequent standardized testing BCCSG administers various formative, interim, and summative assessments which are used to increase instructional effectiveness, adjust individual scholar learning goals, and provide meaningful feedback to teachers
Variable 8	(No response)
Variable 9	(No response)
Variable 10	(No response)

Need additional space for variables No

h. SCHOOL WEB ADDRESS (URL) <http://www.brighterchoice.org/girls>

i. TOTAL MAX APPROVED ENROLLMENT FOR THE 2018-19 SCHOOL YEAR (exclude Pre-K program enrollment) 325

j. TOTAL STUDENT ENROLLMENT ON JUNE 30, 2019 (exclude Pre-K program enrollment) 321

k. GRADES SERVED IN SCHOOL YEAR 2018-19 (does not include Pre-K program students)

Check all that apply

Grades Served	K, 1, 2, 3, 4, 5
---------------	------------------

I1. DOES THE SCHOOL CONTRACT WITH A CHARTER OR EDUCATIONAL MANAGEMENT ORGANIZATION? No

FACILITIES INFORMATION

m. FACILITIES

Will the school maintain or operate multiple sites in 2019-20?

	No, just one site.
--	--------------------

School Site 1 (Primary)

m1. SCHOOL SITES

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

	Physical Address	Phone Number	District/CSD	Grades to be Served at Site for coming year (K-5, 6-9, etc.)	Receives Rental Assistance for Which Grades (If yes, enter the appropriate grades. If no, enter No).
Site 1			Albany	K-5	No

m1a. Please provide the contact information for Site 1.

	Name	Work Phone	Alternate Phone	Email Address
School Leader	Kristina Ford			
Operational Leader	Luke Licygiewicz			
Compliance Contact	Kristina Ford			
Complaint Contact	Kristina Ford			
DASA Coordinator	Caitlin Appleby			
Phone Contact for After Hours Emergencies	Luke Licygiewicz			

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

Private Space

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

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

Site 1 Certificate of Occupancy (COO)

<https://nysed-cso-reports.fluidreview.com/resp/110128554/yFPTXS6fVy/>

Site 1 Fire Inspection Report

<https://nysed-cso-reports.fluidreview.com/resp/110128554/nBJtmqxAKU/>

CHARTER REVISIONS DURING THE 2018-19 SCHOOL YEAR

n1. Were there any revisions to the school’s charter during the 2018-19 school year? (Please include approved or pending material and non-material charter revisions).

No

ATTESTATION

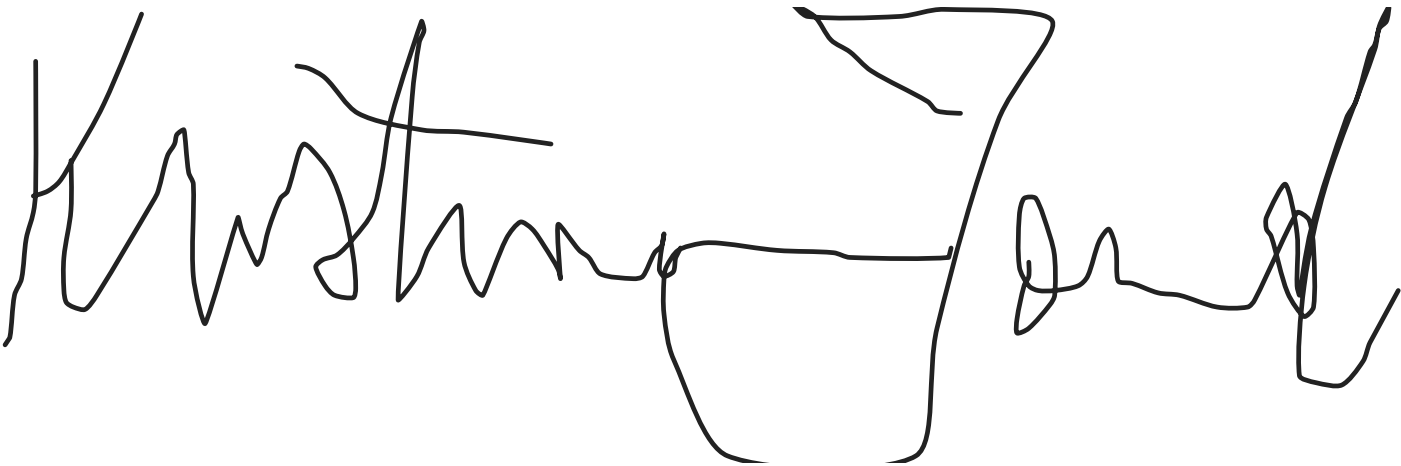
o. Individual Primarily Responsible for Submitting the Annual Report.

Name	Jen Pasek
Position	Consultant
Phone/Extension	
Email	

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

Yes

Signature, Head of Charter School

A large, stylized handwritten signature in black ink, appearing to read "Kristina [unclear]".

Signature, President of the Board of Trustees

A handwritten signature in black ink, appearing to be 'J. R. Smith' or similar, written in a cursive style.A single, slightly wavy vertical line drawn in black ink, extending from the middle of the page down towards the bottom.

Date 2019/08/26

Thank you.

The University of the State of New York
THE STATE EDUCATION DEPARTMENT
Office of Facilities Planning - Room 1060 Education Building Annex
Albany, New York 12234

NONPUBLIC SCHOOL BUILDING FIRE SAFETY REPORT

(PLEASE PRINT)

All buildings which are owned, operated, or leased by nonpublic schools must be inspected annually for compliance with applicable sections of 8NYCRR155 Regulations of the Commissioner of Education and for compliance with the New York State Uniform Fire Prevention and Building Code (NYSUFPBC).

School Name

B	R	I	G	H	T	E	R		C	H	O	I	C	E		C	S		G	I	R	L	S		
---	---	---	---	---	---	---	---	--	---	---	---	---	---	---	--	---	---	--	---	---	---	---	---	--	--

Facility/Building Name

B	R	I	G	H	T	E	R		C	H	O	I	C	E		C	S		G	I	R	L	S		
---	---	---	---	---	---	---	---	--	---	---	---	---	---	---	--	---	---	--	---	---	---	---	---	--	--

Street Address (NO PO Box Numbers)

2	5	0		C	E	N	T	R	A	L		A	V	E											
---	---	---	--	---	---	---	---	---	---	---	--	---	---	---	--	--	--	--	--	--	--	--	--	--	--

City/Town/Village

Zip Code

A	L	B	A	N	Y																			
---	---	---	---	---	---	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

1 2 2 0 6

Name of Municipality Responsible for Local Code Enforcement

C	I	T	Y		O	F		A	B	A	N	Y													
---	---	---	---	--	---	---	--	---	---	---	---	---	--	--	--	--	--	--	--	--	--	--	--	--	--

Nonpublic School BEDS Code

0	1	0	1	0	0	8	6	0	8	3	0
---	---	---	---	---	---	---	---	---	---	---	---

INSTRUCTIONS

- Read the "Manual for New York State Nonpublic School Facility Fire Safety Inspections" prior to inspecting the facility.
- A separate report must be completed for each building and location.
- **Part I:** General Information. School officials must complete this section annually.
- **Part II-B Regulations of the Commissioner 155.25:** This section must be completed for schools with electrically operated partitions (Question 8, Non-Conformance Report Sheet) pursuant to the Fire Code and Property Maintenance Code of New York State.

Questions 9-26 on the Non-Conformance Report Sheet must be completed for all schools.

- **Part III Certifications.** To be completed by individuals as indicated.
- This form must be kept on file at the school for three years and must be available for public review.
- **Submitting the Report:** The final submission package includes a total of five pages. After the inspection, sign the Certifications page (Part III, p.5), staple the pages together, and mail to the address above.

Part I: General Information and Fire/Life Safety History
(to be completed annually)

1. Indicate the primary use of this facility: (check one box)

a) Student Instruction	X	b) Other Student Use (dormitory, dining hall, physical education building, etc.)	
------------------------	----------	--	--

2. Is there a fire sprinkler system in this facility? Yes X No

If yes, is the sprinkler alarm connected with the building alarm? Yes X No

3. Is there a fire hydrant system for facility protection? Yes X No
If yes, indicate ownership of the system.

Public Owned X School Owned Other (specify)

4. Indicate the ownership of this facility.

Leased Owned X Other (specify)

5. What is the current gross square footage of this facility?
(to the nearest whole ten feet)

			3	9	0	0	0
--	--	--	---	---	---	---	---

6. If this facility is used for instruction, complete (a) – (d); otherwise go to question #7.

a) Fire drills were held in accordance with Section 807 of State Education Law and Sections F405 and F408 of the New York State Fire Code. Yes X No

b) Average time to evacuate this facility:

	1
--	---

Minutes

4	9
---	---

Seconds

c) Arson and fire prevention instruction was provided in accordance with Section 808 of State Education Law; which requires every school in New York State to provide a minimum of 45 minutes of instructions in arson, fire prevention, injury prevention, and life safety during each month that school is in session.

Yes X No

d) Employee fire prevention, evacuation, and fire safety training was provided and Records maintained in accordance with Section F406 of the New York State Fire Code.

Yes X No

7. If the fire alarm was activated since the last annual fire inspection, was the fire department immediately notified?

Yes No

8. Have there been any fires in this facility since the last annual fire inspection?

Yes _____ No X

If yes, indicate:

a) Number of fires

--	--

b) Total number of injuries

--	--

c) Total cost of property damage

\$

--	--	--	--	--	--	--	--	--

Part II: Nonpublic School Fire Safety Non-Conformance Report Sheet

School Name Brighter Choice for Girls

Building Name K-5

Part II-B				Part II-B				Part II-B			
Item #	Non-Conformance	Date Corrected		Item #	Non-Conformance	Date Corrected		Item #	Non-Conformance	Date Corrected	
08A-2				120-2				19E-1			
08B-2				13A-2				19F-1			
08C-2				13B-2				19G-1			
08D-2				14A-2				19H-2			
08E-2				14B-2				20A-1			
09A-2				14C-2				20B-1			
09B-2				14D-1				20C-1			
09C-1				14E-1				21A-3			
09D-1				15A-2				22A-3			
09F-2				15B-1				22B-3			
09G-2				15C-2				22C-3			
10A-2				15D-2				23A-1			
10B-2				16A-2				23B-1			
				16B-2							
10C-1				16 C-2				23C-1			
10D-1				17A-3				23D-2			
11A-2				17B-2				24A-3			
11B-1				17C-2				25A-3			
11C-2				17D-2				<p>If any additional non-conformances are observed, check item 25A-3 and list the Code section below.</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>			
11D-2				17E-1							
11E-1				17F-3							
12A-1				17G-1							
12B-3				17H-2							
12C-2				17I-2				<p>Inspector</p> <p>The inspector has been provided with a copy of the previous year's school fire safety report:</p> <p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p>			
12D-2				17J-1							
12E-1				17K-1							
12F-1				17L-1							
12G-1				18A-2							
12H-1				18B-2							
12I-1				18C-2							
12J-1				18D-2							
12K-1				19A-3							
12L-1				19B-2							
12M-1				19C-1							
12N-1				19D-1							

All schools complete Section 8 only of the building has electrically-operated folding partitions.

Inspection:

Fire Safety Inspector:

Name Paul V. Lawton Jr.

Date Nov. 27, 2018

Registry # 1209-7480

Part III: Nonpublic School Certifications**Section III-A. Fire Inspector**

The individual noted below inspected this building on Nov. 27, 2018 (date) and the information in this Report represents, to the best of their knowledge and belief, an accurate description of the building and conditions they observed. The individual that performed this inspection has maintained their certification requirements pursuant to Title 19 Part 434.5(a)(2).

Name: Paul V. Lawton Jr. Telephone #: [REDACTED]
 Title: Firefighter / EMT / NYSCED Registry #: 1209-7480
 (as designated by the NYS Fire Administrator)
 Signature: Paul V. Lawton Jr.

Section III-B. Building Administrator or Designee

The individual noted below certifies that this building was inspected as indicated in Section III-A above.

Name: [REDACTED] Telephone #: [REDACTED]
 Title: Operations Manager

Section III-C. School Administrator, Director, or Headmaster

I hereby submit this fire inspection report on behalf of the Board of Trustees and certify that:

1. Public notice of report availability has been published, and that
2. Any nonconformances noted as corrected on the *Nonpublic Fire Safety Non-Conformance Report Sheet* portion of this report were corrected on the date indicated, and that
3. For any uncorrected nonconformances that appear on this report, the Board of Trustees, at the meeting held pursuant to Section 807-a of New York State Education Law, adopted a written plan of correction for those nonconformances, and such plan is available for public inspection.

Name: Kristina Ford Telephone #: [REDACTED]
 Title: Principal Signature: K. Ford

Section III-D. Local Municipal Code Enforcement Official

The nonpublic school official shall enter the name and telephone number of the local municipal code enforcement official having jurisdiction over this facility, and the name of the municipality where this nonpublic school facility is sited.

Name: Rick LaJoy Telephone #: [REDACTED]
 (City/Town/Village): Albany



City of Albany
Department of Public Safety
Division of Building and Codes

M. Christian Bender
250 Central Avenue
Albany, NY 12206

Certificate of Occupancy

Address: 88 North Lake Avenue aka 250 Central Ave

Permit 28110

Parcel 31596

This is to Certify that the building located at 88 North Lake Avenue aka 250 Central Ave in the City of Albany, NY has been inspected and found to be in compliance with the plans on file and with permit application for Renovations & Addition to the Brighter Choice Charter School for Boys and Girls.

The following occupancy is permitted at this location:

Area	Use	Uniform Code Classification
Cellar/Basement		
First Floor	School	C5.4
Second Floor	School	C5.4
Third Floor		
Other Floors		

No change in the nature of this parcel, building or use is allowed without a permit and the issuance of a new Certificate of Occupancy.

Zoning District at time of Issuance C-3

Issuance Recommended By:

Vincent J. DiBiase
Building Inspector

Valerie Scott
Division of Building and Codes

Issue Date: Tuesday, September 02, 2003



Entry 2 NYS School Report Card Link

Last updated: 07/26/2019

BRIGHTER CHOICE CHARTER SCHOOL FOR GIRLS

1. CHARTER AUTHORIZER (As of June 30th, 2019)

REGENTS-Authorized Charter School

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

2. NEW YORK STATE REPORT CARD

<https://data.nysed.gov/essa.php?year=2018&instid=800000055503>

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

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



Entry 3 Progress Toward Goals

Created: 08/01/2019 • Last updated: 10/31/2019

PROGRESS TOWARD CHARTER GOALS

Board of Regents-authorized and NYCDOE-authorized charter schools only. Complete the tables provided. List each goal and measure as contained in the school's currently approved charter, and indicate whether the school has met or not met the goal. Please provide information for all goals by November 1st.

1. ACADEMIC STUDENT PERFORMANCE GOALS

If performance data is not available by August 1st, please state this in the last column and update by November 1st.

2018-19 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal - Met or Not Met	Indicate if data is not available. If/when available, Describe Efforts School Will Take If Goal Is Not Met
Academic Goal 1	NYS ELA 3-8 Scores Compared to District and NYS	<p>NYS ELA Exam</p> <p>Percent Proficient Gr BCCSG Alb. NYS 3) 51% 31% 52% 4) 73% 25% 48% 5) 30% 16% 38% All) 53% 24% 46%</p> <p>Overall, BCCSG continues to outperform the local district and NYS.</p>	Met	<p>Although our students did outperform the district and the state overall, grades 3 and 5 fell short of the NYS averages. Going forward, our 3-5 ELA curricula remains the same. We are using Check for understanding strategies to identify gaps in student knowledge and address misconceptions during the lesson. We have fully adopted the 2nd grade EL curriculum that is vertically aligned with the 3rd grade curriculum to better prepare students. Check for Understanding during</p>

				the lesson is an instructional strategy focus this year. This will help teachers respond to errors or misconceptions during the ELA lesson. PD on this will be delivered by members from Uncommon Grounds.
Academic Goal 2	NYS Math 3-8 Scores Compared to District and NYS	<p>NYS Math Exam</p> <p>Percent Proficient Gr. BCCSG Albany NYS</p> <p>3) 35% 31% 55% 4) 36% 24% 50% 5) 53% 21% 46% All 40% 25% 50%</p> <p>BCCSG continues to outperform the local district.</p>	Not Met	<p>We have added a Cognitively Guided Math Instruction class that focuses on Math story problems. Incorporating the components of Cognitively Guided Instruction while teaching math story problems will be a focus. Math PD will focus on CGI. Using questioning during student work time that pushes students to carry the cognitive load is a main component of CGI. Assessment data will be analyzed more frequently and collective action planning meetings will take place more frequently.</p>
Academic Goal 3				
Academic Goal 4				
Academic Goal 5				
Academic Goal				

6				
Academ ic Goal 7				
Academ ic Goal 8				
Academ ic Goal 9				
Academ ic Goal 10				

2. Do have more academic goals to add? No

3. Do have more academic goals to add? No

4. ORGANIZATIONAL GOALS

2018-19 Progress Toward Attainment of Organizational Goals

	Organizational Goal	Measure Used to Evaluate Progress	Goal - Met or Not Met	If Not Met, Describe Efforts School Will Take
Org Goal 1	The school has not adopted any additional organizational goals, but report on the performance framework organizational goals at renewal.			
Org Goal 2				
Org Goal 3				
Org Goal 4				

Org Goal 5				
Org Goal 6				
Org Goal 7				
Org Goal 8				
Org Goal 9				
Org Goal 10				
Org Goal 11				
Org Goal 12				
Org Goal 13				
Org Goal 14				
Org Goal 15				
Org Goal 16				
Org Goal 17				
Org Goal 18				
Org Goal 19				
Org Goal 20				

5. Do have more organizational goals to add? No

6. FINANCIAL GOALS

2018-19 Progress Toward Attainment of Financial Goals

	Financial Goals	Measure Used to Evaluate Progress	Goal - Met or Not Met	If Not Met, Describe Efforts School Will Take
Financia l Goal 1	The school has not adopted any additional financial goals, but report on the performance framework ones at renewal.			
Financia l Goal 2				
Financia l Goal 3				
Financia l Goal 4				
Financia l Goal 5				

7. Do have more financial goals to add? No

Thank you.



Entry 4 Expenditures per Child

Last updated: 08/01/2019

BRIGHTER CHOICE CHARTER SCHOOL FOR GIRLSSection Heading

Financial Information

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

1. Total Expenditures Per Child

To calculate '**Total Expenditures per Child**' take total expenditures (from the unaudited 2018-19 Schedule of Functional Expenses) and divide by the year end FTE student enrollment. (Integers Only. No dollar signs or commas).

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

calculations: [Audit Guide](#) available within the portal or on the NYSED website at: <http://www.p12.nysed.gov/psc/regentsoversightplan/otherdocuments/auditguide2018.pdf>.

Line 1: Total Expenditures	4713066
Line 2: Year End FTE student enrollment	321
Line 3: Divide Line 1 by Line 2	14701

2. Administrative Expenditures per Child

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

1. Take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the unaudited 2018-19 Schedule of Functional Expenses)
2. Any contracted administrative/management fee paid to other organizations or corporations
3. Take the total from above and divide it by the year-end FTE enrollment. The relevant portion that must be included in this calculation is defined as follows:

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

Notes:
The information on the Schedule of Functional Expenses on pages 41-43 of the Audit Guide can help schools locate the amounts to use in the two per pupil calculations:
<http://www.p12.nysed.gov/psc/AuditGuide.html>.
Employee benefit costs or expenditures should not be reported in the above calculations.

Line 1: Relevant Personnel Services Cost (Row)	326658
Line 2: Management and General Cost (Column)	146539
Line 3: Sum of Line 1 and Line 2	473197
Line 5: Divide Line 3 by the Year End FTE student enrollment	1476

Thank you.

BRIGHTER CHOICE ELEMENTARY CHARTER SCHOOLS

FINANCIAL STATEMENTS

JUNE 30, 2019

BRIGHTER CHOICE ELEMENTARY CHARTER SCHOOLS

TABLE OF CONTENTS

JUNE 30, 2019

	<u>Page</u>
Independent Auditor's Report	1-2
Financial Statements	
Statement of Financial Position	3
Statement of Activities	4
Statement of Cash Flows	5
Statement of Functional Expenses - Girls School	6
Statement of Functional Expenses - Boys School	7
Notes to Financial Statements	8-17
Additional Reports Required by Government Auditing Standards and the Uniform Guidance	
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 <i>Government Auditing Standards</i>	18-19
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance	20-21
Schedule of Expenditures of Federal Awards	22
Notes to Schedule of Expenditures of Federal Awards	23
Schedule of Findings and Questioned Costs	24

CUSACK & COMPANY
Certified Public Accountants LLC
7 AIRPORT PARK BOULEVARD
LATHAM, NEW YORK 12110
(518) 786-3550
FAX (518) 786-1538
E-MAIL ADDRESS: CPAS@CUSACKCPAS.COM
WWW.CUSACKCPAS.COM

MEMBERS OF:
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF:
NEW YORK STATE SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Brighter Choice Elementary Charter Schools
Albany, New York

We have audited the accompanying financial statements of Brighter Choice Elementary Charter Schools, which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, cash flows and functional expenses for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Brighter Choice Elementary Charter Schools as of June 30, 2019, and the changes in their net assets, their cash flows and functional expenses for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Information

Our audits were conducted for the purpose of forming opinions on the financial statements that collectively comprise the Brighter Choice Elementary Charter Schools' basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or the basic 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 basic 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 25, 2019, on our consideration of Brighter Choice Elementary Charter Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Brighter Choice Elementary Charter Schools' internal control over financial reporting and compliance.



CUSACK & COMPANY, CPA'S LLC

Latham, New York
October 25, 2019

BRIGHTER CHOICE ELEMENTARY CHARTER SCHOOLS*STATEMENT OF FINANCIAL POSITION**JUNE 30, 2019*

	<u>ASSETS</u>			
	<u>Girls School</u>	<u>Boys School</u>	<u>Eliminations</u>	<u>Total</u>
Current Assets				
Cash	\$ 1,961,429	\$ 1,416,176	\$ -	\$ 3,377,605
Contracts and Grants Receivable	434,811	218,189	-	653,000
Due from Related School	55,312	-	(55,312)	-
Total Current Assets	<u>2,451,552</u>	<u>1,634,365</u>	<u>(55,312)</u>	<u>4,030,605</u>
Property and Equipment, Net	<u>5,385,707</u>	<u>5,474,941</u>	<u>-</u>	<u>10,860,648</u>
Other Assets				
Cash, Restricted	100,000	100,000	-	200,000
Bond Trust Accounts, Restricted	1,308,405	1,429,520	-	2,737,925
Total Other Assets	<u>1,408,405</u>	<u>1,529,520</u>	<u>-</u>	<u>2,937,925</u>
Total Assets	<u>\$ 9,245,664</u>	<u>\$ 8,638,826</u>	<u>\$ (55,312)</u>	<u>\$ 17,829,178</u>
<u>LIABILITIES AND UNRESTRICTED NET ASSETS</u>				
Current Liabilities				
Current Portion of Bonded Mortgage Payable	\$ 260,000	\$ 260,000	\$ -	\$ 520,000
Accounts Payable and Accrued Expenses	398,134	347,130	-	745,264
Accrued Payroll and Benefits	299,606	314,727	-	614,333
Unearned Revenue	24,145	22,814	-	46,959
Due to Related School	-	55,312	(55,312)	-
Total Current Liabilities	<u>981,885</u>	<u>999,983</u>	<u>(55,312)</u>	<u>1,926,556</u>
Long-Term Liabilities				
Bonded Mortgage Payable	6,925,953	6,926,364	-	13,852,317
Net Assets Without Donor Restrictions	<u>1,337,826</u>	<u>712,479</u>	<u>-</u>	<u>2,050,305</u>
Total Liabilities and Net Assets	<u>\$ 9,245,664</u>	<u>\$ 8,638,826</u>	<u>\$ (55,312)</u>	<u>\$ 17,829,178</u>

BRIGHTER CHOICE ELEMENTARY CHARTER SCHOOLS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2019

	<u>Girls School</u>	<u>Boys School</u>	<u>Total</u>
Revenue, Grants and Support			
Public School District			
Resident Student Enrollment	\$ 4,658,599	\$ 4,758,811	\$ 9,417,410
Grants and Contracts			
Federal - Child Nutrition Program	303,990	316,343	620,333
Federal - Title 1, II, IV and IDEA	167,251	174,526	341,777
State - Per Pupil Supplement	87,768	87,768	175,536
Other	<u>50,534</u>	<u>54,431</u>	<u>104,965</u>
Total Revenue, Grants and Support	<u>5,268,142</u>	<u>5,391,879</u>	<u>10,660,021</u>
Expenses			
Program Services			
Regular Education	2,777,231	3,019,731	5,796,962
Special Education	205,112	194,678	399,790
Other Programs	<u>1,056,198</u>	<u>642,994</u>	<u>1,699,192</u>
Total Program Services	<u>4,038,541</u>	<u>3,857,403</u>	<u>7,895,944</u>
Management and General	<u>712,950</u>	<u>962,893</u>	<u>1,675,843</u>
Total Expenses	<u>4,751,491</u>	<u>4,820,296</u>	<u>9,571,787</u>
Surplus from School Operations	<u>516,651</u>	<u>571,583</u>	<u>1,088,234</u>
Other Revenue			
Fundraising	5,252	14,818	20,070
Interest Income	<u>22,036</u>	<u>22,036</u>	<u>44,072</u>
Total Other Revenue	<u>27,288</u>	<u>36,854</u>	<u>64,142</u>
Increase in Net Assets	543,939	608,437	1,152,376
Net Assets Without Donor Restrictions, Beginning of Year	<u>793,887</u>	<u>104,042</u>	<u>897,929</u>
Net Assets Without Donor Restrictions, End of Year	<u>\$ 1,337,826</u>	<u>\$ 712,479</u>	<u>\$ 2,050,305</u>

BRIGHTER CHOICE ELEMENTARY CHARTER SCHOOLS*STATEMENT OF CASH FLOWS**FOR THE YEAR ENDED JUNE 30, 2019*

	<u>Girls School</u>	<u>Boys School</u>	<u>Total</u>
Cash Flows Provided by Operating Activities:			
Change in Net Assets	\$ 543,939	\$ 608,437	\$ 1,152,376
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by (Used in) Operating Activities:			
Depreciation	229,353	239,720	469,073
Amortization of Deferred Financing Costs	12,456	12,456	24,912
Amortization of Bonded Mortgaged Premium	(7,384)	(6,972)	(14,356)
Changes in Operating Assets and Liabilities			
Increase in Assets			
Grants and Contracts Receivable	(185,755)	(107,684)	(293,439)
Increase in Liabilities			
Accounts Payable and Accrued Expenses	159,149	168,922	328,071
Accrued Payroll and Benefits	25,048	13,300	38,348
Unearned Revenue	<u>20,797</u>	<u>20,989</u>	<u>41,786</u>
Net Cash Provided by Operating Activities	<u>797,603</u>	<u>949,168</u>	<u>1,746,771</u>
Cash Flows Provided by (Used in) Investing Activities			
Due from Related Schools	(55,312)	39,235	(16,077)
Purchase of Property and Equipment	<u>(41,480)</u>	<u>(37,225)</u>	<u>(78,705)</u>
Net Cash Provided by (Used in) Investing Activities	<u>(96,792)</u>	<u>2,010</u>	<u>(94,782)</u>
Cash Flows Provided by (Used in) Financing Activities			
Payments on Bonded Mortgage Payable	(250,000)	(250,000)	(500,000)
Net Deposits to Bonded Trust Accounts	(116,372)	(116,373)	(232,745)
Due to Related Schools	<u>(38,696)</u>	<u>55,312</u>	<u>16,616</u>
Net Cash Used in Financing Activities	<u>(405,068)</u>	<u>(311,061)</u>	<u>(716,129)</u>
Increase in Cash	295,743	640,117	935,860
Cash, Beginning of Year	<u>1,765,686</u>	<u>876,059</u>	<u>2,641,745</u>
Cash, End of Year	<u><u>\$ 2,061,429</u></u>	<u><u>\$ 1,516,176</u></u>	<u><u>\$ 3,577,605</u></u>
Supplementary Cash Flow Information			
Cash Paid During the Year for Interest	<u><u>\$ 379,000</u></u>	<u><u>\$ 379,000</u></u>	<u><u>\$ 758,000</u></u>

BRIGHTER CHOICE ELEMENTARY CHARTER SCHOOLS
SCHEDULE OF FUNCTIONAL EXPENSES - GIRLS SCHOOL
FOR THE YEAR ENDED JUNE 30, 2019 (WITH COMPARATIVE TOTALS FOR 2018)

	<u>Program Services</u>			<u>Supporting Services</u>		
	<u>Regular Education</u>	<u>Special Education</u>	<u>Other Programs</u>	<u>Management and General</u>	<u>Total 2019</u>	<u>Total 2018</u>
Administrative Staff Personnel	\$ 147,300	\$ -	\$ -	\$ 365,584	\$ 512,884	\$ 522,861
Instructional Personnel	1,182,403	110,582	-	-	1,292,985	1,246,945
Non-Instructional Personnel	-	-	402,138	-	402,138	573,195
Total Salaries and Staff	<u>1,329,703</u>	<u>110,582</u>	<u>402,138</u>	<u>365,584</u>	<u>2,208,007</u>	<u>2,343,001</u>
Fringe Benefits and Payroll Taxes	331,966	27,607	100,395	91,270	551,238	621,631
Retirement	46,986	3,901	14,200	12,934	78,021	80,621
Legal Services	-	-	-	2,811	2,811	934
Accounting and Audit Services	47,256	3,930	14,292	12,992	78,470	72,844
Other Purchased, Professional and Consulting Services	48,395	4,025	14,636	13,305	80,361	66,712
Facility Interest Expense	229,415	19,047	69,333	63,153	380,948	391,882
Repairs and Maintenance	111,119	9,226	33,582	30,588	184,515	190,352
Insurance	23,078	1,916	6,975	6,353	38,322	37,847
Utilities	44,845	3,723	13,553	12,345	74,466	75,275
Supplies and Materials	11,622	965	3,512	3,199	19,298	43,363
Staff Development	10,138	842	3,064	2,791	16,835	8,664
Marketing and Recruitment	-	-	-	31,477	31,477	28,940
Technology	43,498	3,611	13,146	11,974	72,229	47,835
Food Service	-	-	310,092	-	310,092	153,152
Student Services	309,675	-	-	-	309,675	257,605
Office Expenses	46,950	3,898	14,189	12,924	77,961	69,481
Depreciation	138,121	11,468	41,742	38,022	229,353	227,476
Other	<u>4,464</u>	<u>371</u>	<u>1,349</u>	<u>1,228</u>	<u>7,412</u>	<u>8,064</u>
Total Expenses	<u>\$ 2,777,231</u>	<u>\$ 205,112</u>	<u>\$ 1,056,198</u>	<u>\$ 712,950</u>	<u>\$ 4,751,491</u>	<u>\$ 4,725,679</u>

BRIGHTER CHOICE ELEMENTARY CHARTER SCHOOLS
SCHEDULE OF FUNCTIONAL EXPENSES - BOYS SCHOOL
FOR THE YEAR ENDED JUNE 30, 2019 (WITH COMPARATIVE TOTALS FOR 2018)

	Program Services			Supporting Services		
	<u>Regular Education</u>	<u>Special Education</u>	<u>Other Programs</u>	<u>Management and General</u>	<u>Total 2019</u>	<u>Total 2018</u>
Administrative Staff Personnel	\$ 128,241	\$ -	\$ -	\$ 518,482	\$ 646,723	\$ 553,548
Instructional Personnel	1,390,086	109,197	-	-	1,499,283	1,492,713
Non-Instructional Personnel	-	-	180,065	-	180,065	284,263
Total Salaries and Staff	<u>1,518,327</u>	<u>109,197</u>	<u>180,065</u>	<u>518,482</u>	<u>2,326,071</u>	<u>2,330,524</u>
Fringe Benefits and Payroll Taxes	286,924	20,635	34,028	97,979	439,566	432,801
Retirement	52,630	3,785	6,242	17,972	80,629	77,127
Legal Services	-	-	-	2,812	2,812	1,844
Accounting and Audit Services	57,358	4,125	6,802	19,587	87,872	83,527
Other Purchased, Professional and Consulting Services	65,016	4,676	7,711	22,202	99,605	100,285
Facility Interest Expense	248,929	17,903	29,522	85,005	381,359	391,880
Repairs and Maintenance	146,318	10,523	17,353	49,965	224,159	195,891
Insurance	25,096	1,805	2,976	8,570	38,447	39,139
Utilities	52,646	3,786	6,244	17,978	80,654	77,958
Supplies and Materials	20,754	1,493	2,461	7,087	31,795	10,118
Staff Development	17,197	1,237	2,039	5,873	26,346	15,144
Marketing and Recruitment	-	-	-	35,730	35,730	27,136
Technology	17,542	1,262	2,080	5,990	26,874	14,985
Food Service	-	-	321,972	-	321,972	132,698
Student Services	312,850	-	-	-	312,850	262,350
Office Expenses	36,187	2,603	4,292	12,356	55,438	71,027
Depreciation	156,476	11,254	18,557	53,433	239,720	239,597
Other	<u>5,481</u>	<u>394</u>	<u>650</u>	<u>1,872</u>	<u>8,397</u>	<u>7,564</u>
Total Expenses	<u>\$ 3,019,731</u>	<u>\$ 194,678</u>	<u>\$ 642,994</u>	<u>\$ 962,893</u>	<u>\$ 4,820,296</u>	<u>\$ 4,511,595</u>

1. ORGANIZATION AND PURPOSE

Organization

Brighter Choice Charter School for Girls (the “Girls School”) and Boys (the “Boys School”) are not-for-profit corporations, which were formed in 2001 in order to build and operate charter schools in the City of Albany, New York. The Brighter Choice Charter Schools for Girls and Boys (the “Schools”) were established to provide a quality educational alternative for at-risk elementary students in the City. Effective July 1, 2016, Brighter Choice Charter School for Boys was merged with and into Brighter Choice Charter School for Girls, with Brighter Choice Charter School for Girls being renamed Brighter Choice Elementary Charter Schools.

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

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

The New York State Education Department has issued the Schools a three year charter valid until June 30, 2021. During the year ended June 30, 2019, the Girls School had enrollment of approximately 320 students (329 students, June 30, 2018) and the Boys School had enrollment of approximately 320 students (315 students, June 30, 2018) serving kindergarten through 5th grade.

2. ACCOUNTING POLICIES AND FINANCIAL STATEMENT PRESENTATION

Financial Statement Presentation

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

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

Net Assets Without Donor Restrictions

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

2. ACCOUNTING POLICIES AND FINANCIAL STATEMENT PRESENTATION (CONTINUED)

Financial Statement Presentation (Continued)

Net Assets With Donor Restrictions

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

When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to unrestricted net assets. The Schools have no purpose restricted net assets at June 30, 2019.

Perpetually restricted net assets are resources whose use by the School is limited by donor imposed restrictions that neither expire by being used in accordance with a donor's restriction nor by the passage of time. The Schools have no perpetually restricted net assets at June 30, 2019.

Contracts and Grants Receivable

Contracts and grants receivable are carried at original invoice amount less an estimate made for doubtful receivables based on a review of all outstanding amounts on a monthly basis. Management determines the allowance for doubtful accounts by identifying troubled accounts and by using historical experience applied to an aging of accounts. Contracts and grants receivable are written off when deemed uncollectible. Recoveries of accounts previously written off are recorded when received. A receivable is considered past due if any portion of the receivable balance is outstanding for more than 90 days. Interest is not charged on outstanding accounts receivable. The allowance for doubtful accounts was \$158,630 for the Girls School and \$61,534 for the Boys School at June 30, 2019.

Contributions

Contributions received are recorded as with or without donor restrictions depending on the existence and/or nature of any donor imposed restrictions.

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

2. ACCOUNTING POLICIES AND FINANCIAL STATEMENT PRESENTATION (CONTINUED)*Use of Estimates*

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

Fair Value

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

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

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

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

Mortgage payable - The fair value of the mortgage payable is estimated based on current rates offered to the School for debt of the same remaining maturity. At June 30, 2019, the fair value of the mortgage payable approximates the amount recorded in the financial statements.

Income Taxes

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

2. ACCOUNTING POLICIES AND FINANCIAL STATEMENT PRESENTATION (CONTINUED)*Accounting for Uncertainty in Income Taxes*

The Accounting Standards Codification requires entities to disclose in their financial statements the nature of any uncertainty in their tax position. The Schools have not recognized any benefits or liabilities from uncertain tax positions in 2019 and believes it has no uncertain tax positions for which it is reasonably possible that will significantly increase or decrease net assets. Generally, federal and state authorities may examine the Schools' tax returns for three years from the date of filing; consequently, income returns for years prior to 2016 are no longer subject to examination by tax authorities.

Grant Revenue and Unearned Revenue

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

Property and Equipment

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

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

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

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

Revenue Recognition

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

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

BRIGHTER CHOICE ELEMENTARY CHARTER SCHOOLS*NOTES TO FINANCIAL STATEMENTS (CONTINUED)**JUNE 30, 2019*

2. ACCOUNTING POLICIES AND FINANCIAL STATEMENT PRESENTATION (CONTINUED)*Allocation of Expenses*

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

3. CASH, RESTRICTED

As part of the charter agreement, charter schools agree to establish an escrow account of no less than a set dollar amount as determined by the New York State Education Department ("NYSED"). This amount is established to pay for legal and audit expenses that would be associated with a dissolution should it occur. Each school has established an escrow account for \$100,000 as required by the NYSED.

4. BOND TRUST ACCOUNTS - RESTRICTED

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

In connection with the bonded mortgage with the IDA, the Schools are required to maintain bond trust accounts which are administered by Wilmington Trust Company. The underlying investments in the bond trust accounts at June 30, 2019 consist of money market funds.

Bond trust accounts consist of the following:

	<u>Girls School</u>	<u>Boys School</u>	<u>Total</u>
Debt Reserve Fund	\$ 622,685	\$ 622,685	\$ 1,245,370
Bond Fund	107,234	107,234	214,468
Educational Aid Fund	122,212	111,431	233,643
Repair and Replacement Fund	456,274	588,170	1,044,444
	<u>\$ 1,308,405</u>	<u>\$ 1,429,520</u>	<u>\$ 2,737,925</u>

BRIGHTER CHOICE ELEMENTARY CHARTER SCHOOLS*NOTES TO FINANCIAL STATEMENTS (CONTINUED)**JUNE 30, 2019*

4. BOND TRUST ACCOUNTS - RESTRICTED (CONTINUED)

The Schools have entered into a collateral agreement for bond trust accounts not covered under federal deposit insurance. Cash is fully insured and collateralized under the bond trust accounts as of June 30, 2019.

5. PROPERTY AND EQUIPMENT

Property and equipment consists of the following:

	<u>Girls School</u>	<u>Boys School</u>	<u>Total</u>
Land	\$ 110,000	\$ 110,000	\$ 220,000
Building and Improvements	7,807,435	7,908,574	15,716,009
Furniture and Equipment	<u>651,712</u>	<u>722,167</u>	<u>1,373,879</u>
Total at Cost	8,569,147	8,740,741	17,309,888
Less Accumulated Depreciation	<u>(3,183,440)</u>	<u>(3,265,800)</u>	<u>(6,449,240)</u>
Property and Equipment, Net	<u>\$ 5,385,707</u>	<u>\$ 5,474,941</u>	<u>\$ 10,860,648</u>

Depreciation expense was \$229,353 and \$239,720 for the Girls School and for the Boys School, respectively, for the year ended June 30, 2019.

6. BONDED MORTGAGE PAYABLE

The Schools' facilities are jointly owned by the two Schools. The facilities were acquired through financing provided by the City of Albany Industrial Development Agency (IDA) in March 2008. The IDA issued taxable and tax-exempt Civic Facility Revenue Bonds totaling \$18,490,000 to acquire and renovate the facilities of the two Schools. The Schools acquired the facilities from the IDA through an installment sale agreement which provides for the Schools to make installment purchase payments in amounts sufficient to pay the principal and interest on the bonds when due. Under the installment sale agreement, each School is jointly and severally obligated to make the installment purchase payments. The installment sale agreement is collateralized by a first mortgage lien and security interest in the land, buildings and equipment of the Schools' facilities.

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

BRIGHTER CHOICE ELEMENTARY CHARTER SCHOOLS*NOTES TO FINANCIAL STATEMENTS (CONTINUED)**JUNE 30, 2019***6. BONDED MORTGAGE PAYABLE (CONTINUED)**

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

	<u>Girls Total</u>	<u>Boys Total</u>	<u>Total</u>
5.00% Term Bond, Series 2007A due April 1, 2020	\$ 260,000	\$ 260,000	\$ 520,000
5.00% Term Bond, Series 2007A due April 1, 2027	2,230,000	2,230,000	4,460,000
5.00% Term Bond, Series 2007A due April 1, 2032	2,127,500	2,127,500	4,255,000
5.00% Term Bond, Series 2007B due April 1, 2037	<u>2,712,500</u>	<u>2,712,500</u>	<u>5,425,000</u>
Total Bonded Mortgage Payable	7,330,000	7,330,000	14,660,000
Current Portion of Bonded Mortgage Payable	(260,000)	(260,000)	(520,000)
Bonded Mortgage Premium - Net	77,069	77,480	154,549
Deferred Financing Costs - Net	<u>(221,116)</u>	<u>(221,116)</u>	<u>(442,232)</u>
Bonded Mortgage Payable - Long Term	<u>\$ 6,925,953</u>	<u>\$ 6,926,364</u>	<u>\$13,852,317</u>

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

	<u>Girls School</u>	<u>Boys School</u>	<u>Total</u>
2020	\$ 260,000	\$ 260,000	\$ 520,000
2021	272,500	272,500	545,000
2022	287,500	287,500	575,000
2023	302,500	302,500	605,000
2024	317,500	317,500	635,000
Thereafter	<u>5,890,000</u>	<u>5,890,000</u>	<u>11,780,000</u>
	<u>\$ 7,330,000</u>	<u>\$ 7,330,000</u>	<u>\$ 14,660,000</u>

Total interest was \$380,948 and \$381,359 for the Girls School and the Boys School for the year ended June 30, 2019, respectively.

Net deferred financing costs consist of bond closing costs incurred in connection with tax-exempt and taxable Civic Facility Revenue Bonds issued by the IDA. Bond closing costs are being amortized using the straight-line method over the term of the obligation. Net deferred financing costs consist of the following:

	<u>Girls School</u>	<u>Boys School</u>	<u>Total</u>
Bond Closing Costs	\$ 373,702	\$ 373,702	\$ 747,404
Accumulated Amortization	<u>(152,586)</u>	<u>(152,586)</u>	<u>(305,172)</u>
Net Deferred Financing Costs	<u>\$ 221,116</u>	<u>\$ 221,116</u>	<u>\$ 442,232</u>
Amortization Expense	<u>\$ 12,456</u>	<u>\$ 12,456</u>	<u>\$ 24,912</u>

BRIGHTER CHOICE ELEMENTARY CHARTER SCHOOLS*NOTES TO FINANCIAL STATEMENTS (CONTINUED)**JUNE 30, 2019*

6. BONDED MORTGAGE PAYABLE (CONTINUED)

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

Premium amortization charged to operations as a reduction of interest expense was \$14,356 for the year ended June 30, 2019.

The Schools are subject to debt covenants which are calculated using information aggregated from both Schools. The covenants are as follows:

	<u>Minimum Requirement</u>	<u>Actual</u>
Debt Service Coverage Ratio	1.10	
Days Cash on Hand	20	

The debt service coverage ratio is calculated as follows:

Increase in Net Assets	\$ 1,152,376		
Add Back: Interest Expense	762,307		
Depreciation	<u>469,073</u>		
Net Revenues Available for Debt Service	<u>\$ 2,383,756</u>		
Debt Service Payments			
Interest Expense	\$ 762,307		
Principal	<u>500,000</u>		
Total Current Debt Service	<u>\$ 1,262,307</u>		
Net Revenues Available for Debt Service	<u>\$ 2,383,756</u>	=	1.89
Total Current Debt Service	<u>\$ 1,262,307</u>		

BRIGHTER CHOICE ELEMENTARY CHARTER SCHOOLS*NOTES TO FINANCIAL STATEMENTS (CONTINUED)**JUNE 30, 2019*

6. BONDED MORTGAGE PAYABLE (CONTINUED)

The days cash on hand is calculated as follows:

Total Expenses	\$ 9,571,787	
Less: Depreciation	469,073	
Net Amortization	<u>10,555</u>	
Net Expenses	9,092,159	
Days	<u>365</u>	
Cash Used Per Day	<u>\$ 24,910</u>	
 Cash at Year End	 \$ 3,377,605	 = 135.6
Cash Used Per Day	\$ 24,910	

7. EMPLOYEE RETIREMENT PLAN

The Schools have 403(b) tax-deferred annuity retirement plans, which are funded by contributions from both the Schools and its employees. The Schools' contribution ranges from 2% to 6% of eligible employees' salaries based on years of service. Retirement plan expense was \$78,021 and \$80,629 for the Girls School and the Boys School for the year ended June 30, 2019, respectively.

8. COMMITMENTS AND CONTINGENCIES

The Schools maintain cash balances in a financial institution located in the northeast. Accounts at this institution are insured, up to certain limits, by the Federal Deposit Insurance Corporation (FDIC). At June 30, 2019, the Schools have bank deposits of approximately \$2.9 million in excess of amounts insured by the FDIC.

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

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

BRIGHTER CHOICE ELEMENTARY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2019

9. CONCENTRATION OF RISK

The Schools receive a substantial portion of their funding from school districts where the School's students reside as well as federal funding sources. One payor constituted 66% of total revenue and support for the year ended June 30, 2019.

10. LIQUIDITY

The School's liquidity management policy is to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due.

The School has financial assets available within one year of the statement of financial position due to meet cash needs for general expenditures, liabilities and other obligations of:

Cash	\$ 3,377,605
Contracts and Grants Receivable	<u>653,000</u>
Financial Assets Available to Meet Cash Needs within One Year	<u>\$ 4,030,605</u>

None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the statement of financial position date.

11. SUBSEQUENT EVENTS

The Schools have evaluated subsequent events or transactions as to any potential material impact on operations or financial position that existed at the date of the financial statements through October 25, 2018, the date the financial statements were available to be issued. No such events or transactions were identified.

**ADDITIONAL REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS
AND THE UNIFORM GUIDANCE**

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

To the Board of Trustees of
Brighter Choice Elementary Charter Schools
Albany, New York

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Brighter Choice Elementary Charter Schools (nonprofit organization), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, cash flows and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 25, 2019.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in black ink that reads "Cusack & Company, CPA's LLC". The signature is written in a cursive, flowing style.

CUSACK & COMPANY, CPA'S LLC

Latham, New York
October 25, 2019

CUSACK & COMPANY
Certified Public Accountants LLC
7 AIRPORT PARK BOULEVARD
LATHAM, NEW YORK 12110
(518) 786-3550
FAX (518) 786-1538
E-MAIL ADDRESS: CPAS@CUSACKCPAS.COM
WWW.CUSACKCPAS.COM

MEMBERS OF:
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF:
NEW YORK STATE SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Directors
Brighter Choice Elementary Charter Schools
Albany, New York

Report on Compliance for Each Major Federal Program

We have audited Brighter Choice Elementary Charter Schools' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on Brighter Choice Elementary Charter Schools' major federal programs for the year ended June 30, 2019. Brighter Choice Elementary Charter Schools' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the Federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Brighter Choice Elementary Charter Schools' 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 requires 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 Brighter Choice Elementary Charter School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Brighter Choice Elementary Charter Schools' compliance.

Opinion on Each Major Federal Program

In our opinion, Brighter Choice Elementary Charter Schools complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended June 30, 2019.

Other Matters

The results of our auditing procedures disclosed no instances of noncompliance which are required to be reported in accordance with the Uniform Guidance.

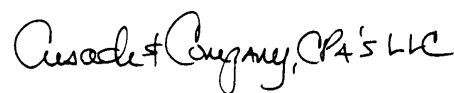
Report on Internal Control Over Compliance

Management of Brighter Choice Elementary Charter Schools 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 Brighter Choice Elementary Charter Schools' 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 Brighter Choice Elementary Charter Schools' 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 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 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 compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of our testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



CUSACK & COMPANY, CPA'S LLC

Latham, New York
October 25, 2019

BRIGHTER CHOICE ELEMENTARY CHARTER SCHOOLS*SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**FOR THE YEAR ENDED JUNE 30, 2019*

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Girls School</u>	<u>Boys School</u>	<u>Total Federal Expenditures</u>
<u>U.S. Department of Agriculture</u>					
Passed Through NYS Education Department:					
Cash Assistance					
School Breakfast Program	10.553	-	\$ 65,299	\$ 68,400	\$ 133,699
National School Lunch Program	10.555	-	<u>206,781</u>	<u>216,598</u>	<u>423,379</u>
Cash Assistance Subtotal			272,080	284,998	557,078
Passed Through NYS Health Department					
Child and Adult Care Food Program	10.558	-	<u>31,910</u>	<u>31,345</u>	<u>63,255</u>
Total U.S. Department of Agriculture			<u>303,990</u>	<u>316,343</u>	<u>620,333</u>
<u>U.S. Department of Education</u>					
Passed-Through City of Albany School District:					
Special Education Cluster (IDEA):					
IDEA Part B, Section 611	84.027A		3,682	5,523	9,205
Passed-Through NYS Education Department:					
ESEA Title I, Basic Grant	84.010A	0021-19-4015-Girls 0021-19-4010-Boys	132,225	137,758	269,983
Title II A, Improving Teacher Quality	84.367A	0147-19-4015-Girls 0147-19-4010-Boys	21,344	21,045	42,389
Title IV Student Support and Enrichment	84.424A	0204-19-4015-Girls 0204-19-4010-Boys	<u>10,000</u>	<u>10,200</u>	<u>20,200</u>
Total U.S. Department of Education			<u>167,251</u>	<u>174,526</u>	<u>341,777</u>
Total Federal Awards Expended			<u>\$ 471,241</u>	<u>\$ 490,869</u>	<u>962,110</u>

1. SUMMARY OF CERTAIN SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedule of expenditures of federal awards presents the activity of federal award programs administered by the School, which is described in Note 1 to the School's general purpose financial statements, using the modified accrual basis of accounting. Federal awards that are included in the schedule may be received directly from federal agencies, as well as federal awards that are passed through from other government agencies. The information is presented in accordance with the requirements of the Uniform Guidance.

1. SCOPE OF THE AUDIT PURSUANT TO THE UNIFORM GUIDANCE

Brighter Choice Elementary Charter Schools is a tax-exempt nonprofit entity. All federal grant operations of the Schools are included in the scope of the Single Audit.

3. SUBRECIPIENTS/LOAN OR LOAN GUARANTEES

No amounts were provided to subrecipients and there were no loans or loan guarantees at year end.

4. FEDERAL REVENUE RECONCILIATION

Total Federal Revenue Per Basic Financial Statements

Child Nutrition Programs	\$ 620,333
Title I, II, IV and IDEA	<u>341,777</u>
Total Federal Revenue Per Schedule of Expenditures of Federal Awards	<u><u>\$ 962,110</u></u>

5. INDIRECT COST RATE

The School has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

BRIGHTER CHOICE ELEMENTARY CHARTER SCHOOLS**SCHEDULE OF FINDINGS AND QUESTIONED COSTS****FOR THE YEAR ENDED JUNE 30, 2018**

SECTION I - SUMMARY OF AUDITOR'S RESULTS**FINANCIAL STATEMENTS**

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

"Going Concern" explanatory paragraph in the
audit report?☐ yes☒ no

Significant deficiency(ies) disclosed?

☐ yes☒ none reportedSignificant deficiency(ies) reported as a material
weakness(es)?☐ yes☒ no

Noncompliance material to financial statements noted?

☐ yes☒ no**FEDERAL AWARDS**

Internal control over major programs:

Significant deficiency(ies) identified?

☐ yes☒ noSignificant deficiency(ies) reported for any known
questioned costs reported?☐ yes☒ noType of auditor's report issued on compliance for
major programs:

Unmodified

Any audit findings disclosed that are required to be
reported in accordance with section 2 CFR Section
201.515(d)(2)?☐ yes☒ no

Identification of major program.

CFDA NUMBER**NAME OF FEDERAL PROGRAM OR CLUSTER**

10.553/10.555

Child Nutrition Program

Dollar threshold used to distinguish between type A and type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

☒ yes☐ no



School Name:
Date (Report is due Nov. 1):
Primary District of Location (If NYC select NYC DOE):
If located in NYC DOE select CSD:
School Fiscal Contact Name:
School Fiscal Contact Email:
School Fiscal Contact Phone:
School Audit Firm Name:
School Audit Contact Name:
School Audit Contact Email:
School Audit Contact Phone:
Audit Period:
Prior Year:

The following items are required:

- 1.) The independent auditor's report
- 2.) Excel template file containing Functional Expenses worksheets.
- 3.) Reports on internal controls over financial reporting

The additional items listed below should be submitted if applicable. If the items are not included, Example 1: If the school did not expend federal Title I funds, the management letter response will be due 10 business days from the submission of the report.

Item
Management Letter
Management Letter Response
Federal Single Audit (A-133)
Corrective Action Plan

Annual Financial Statement Audit

Charter School Name	
November 1, 2019	
Albany City School District	
-	
Paul J. Augello, Jr., CPA	
[REDACTED]	
[REDACTED]	
Cusack & Company, CPA's LLC	
Ken Claflin	
[REDACTED]	
[REDACTED]	
2018-19	
2017-18	

ed to be included:

ort on financial statements and notes.

the Financial Position, Statement of Activities, Cash Flow and

ver financial reporting and on compliance.

should be included if applicable. Please explain the reason(s) if
 les might include: a written management letter was not issued;
 funds in excess of the Single Audit Threshold of \$750,000; the
 be submitted by the following date (should be no later than 30
 port); etc.

If not included, state the reason(s) below (if not applicable fill in N/A).

Charter School Name

Statement of Financial Position

as of June 30

	<u>2019</u>
<u>CURRENT ASSETS</u>	
Cash and cash equivalents	\$ 3,377,605
Grants and contracts receivable	653,000
Accounts receivables	-
Prepaid Expenses	-
Contributions and other receivables	-
Other current assets	-
TOTAL CURRENT ASSETS	<u>4,030,605</u>
<u>NON-CURRENT ASSETS</u>	
Property, Building and Equipment, net	\$ 10,860,648
Restricted Cash	2,937,925
Security Deposits	-
Other Non-Current Assets	-
TOTAL NON-CURRENT ASSETS	<u>13,798,573</u>
TOTAL ASSETS	<u><u>17,829,178</u></u>
 <u>CURRENT LIABILITIES</u>	
Accounts payable and accrued expenses	\$ 745,264
Accrued payroll, payroll taxes and benefits	614,333
Current Portion of Loan Payable	520,000
Due to Related Parties	-
Refundable Advances	-
Deferred Revenue	46,959
Other Current Liabilities	-
TOTAL CURRENT LIABILITIES	<u>1,926,556</u>
<u>LONG-TERM LIABILITIES</u>	
Loan Payable; Due in More than One Year	\$ 13,852,317
Deferred Rent	-
Due to Related Party	-
Other Long-Term Liabilities	-
TOTAL LONG-TERM LIABILITIES	<u>13,852,317</u>
TOTAL LIABILITIES	<u>15,778,873</u>

NET ASSETS

Unrestricted	\$ 2,050,305
Temporarily restricted	-
Permanently restricted	-

TOTAL NET ASSETS	<u>2,050,305</u>
-------------------------	------------------

TOTAL LIABILITIES AND NET ASSETS	<u><u>17,829,178</u></u>
---	--------------------------

Charter School Name

Statement of Financial Position

as of June 30

	<u>2018</u>
<u>CURRENT ASSETS</u>	
Cash and cash equivalents	\$ 2,491,745
Grants and contracts receivable	359,561
Accounts receivables	-
Prepaid Expenses	-
Contributions and other receivables	539
Other current assets	-
TOTAL CURRENT ASSETS	<u>2,851,845</u>
<u>NON-CURRENT ASSETS</u>	
Property, Building and Equipment, net	\$ 11,251,016
Restricted Cash	2,655,180
Security Deposits	-
Other Non-Current Assets	-
TOTAL NON-CURRENT ASSETS	<u>13,906,196</u>
TOTAL ASSETS	<u><u>16,758,041</u></u>

<u>CURRENT LIABILITIES</u>	
Accounts payable and accrued expenses	\$ 417,192
Accrued payroll, payroll taxes and benefits	575,985
Current Portion of Loan Payable	500,000
Due to Related Parties	-
Refundable Advances	-
Deferred Revenue	5,173
Other Current Liabilities	-
TOTAL CURRENT LIABILITIES	<u>1,498,350</u>
<u>LONG-TERM LIABILITIES</u>	
Loan Payable; Due in More than One Year	\$ 14,361,762
Deferred Rent	-
Due to Related Party	-
Other Long-Term Liabilities	-
TOTAL LONG-TERM LIABILITIES	<u>14,361,762</u>
TOTAL LIABILITIES	<u>15,860,112</u>

NET ASSETS

Unrestricted	\$	897,929
Temporarily restricted		-
Permanently restricted		-

TOTAL NET ASSETS		<u>897,929</u>
-------------------------	--	----------------

TOTAL LIABILITIES AND NET ASSETS		<u><u>16,758,041</u></u>
---	--	--------------------------

Charter School Name

Statement of Activities

as of June 30

	2019	
	Unrestricted	Temporarily Restricted
OPERATING REVENUE		
State and Local Per Pupil Revenue - Reg. Ed	\$ 9,417,410	\$ -
State and Local Per Pupil Revenue - SPED	-	
State and Local Per Pupil Facilities Revenue	-	
Federal Grants	341,777	
State and City Grants	175,536	
Other Operating Income	104,965	
Food Service/Child Nutrition Program	620,333	
TOTAL OPERATING REVENUE	10,660,021	
EXPENSES		
Program Services		
Regular Education	\$ 5,796,962	\$ -
Special Education	399,790	
Other Programs	1,699,192	
Total Program Services	7,895,944	
Management and general	1,675,843	
Fundraising	-	
TOTAL EXPENSES	9,571,787	
SURPLUS / (DEFICIT) FROM OPERATIONS	1,088,234	
SUPPORT AND OTHER REVENUE		
Interest and Other Income	\$ 44,072	\$ -
Contributions and Grants	-	
Fundraising Support	20,070	
Investments	-	
Donated Services	-	
Other Support and Revenue	-	
TOTAL SUPPORT AND OTHER REVENUE	64,142	
Net Assets Released from Restrictions / Loss on	\$ -	\$ -
CHANGE IN NET ASSETS	1,152,376	
NET ASSETS - BEGINNING OF YEAR	\$ 897,929	-

PRIOR YEAR/PERIOD ADJUSTMENTS

-

NET ASSETS - END OF YEAR

\$ 2,050,305 \$ -

		2018	
Total		Total	
\$	9,417,410	\$	9,377,862
		-	-
		-	-
	341,777		322,975
	175,536		30,675
	104,965		36,550
	620,333		555,794
	10,660,021		10,323,856
\$	5,796,962	\$	5,587,675
	399,790		255,849
	1,699,192		1,832,727
	7,895,944		7,676,251
	1,675,843		1,561,023
		-	-
	9,571,787		9,237,274
	1,088,234		1,086,582
\$	44,072	\$	22,353
		-	-
	20,070		30,719
		-	-
		-	-
		-	-
	64,142		53,072
\$	-	\$	-
	1,152,376		1,139,654
\$	897,929	\$	(241,725)

		-	-
\$	2,050,305	\$	897,929

Charter School Name

Statement of Cash Flows

as of Ju

	<u>2019</u>
CASH FLOWS - OPERATING ACTIVITIES	
Increase (decrease) in net assets	\$ 1,152,376
Revenues from School Districts	-
Accounts Receivable	-
Due from School Districts	-
Depreciation	469,073
Grants Receivable	(293,439)
Due from NYS	-
Grant revenues	-
Prepaid Expenses	-
Accounts Payable	328,071
Accrued Expenses	-
Accrued Liabilities	38,348
Contributions and fund-raising activities	-
Miscellaneous sources	-
Deferred Revenue	41,786
Interest payments	-
Other	24,912
Other	(14,356)
NET CASH PROVIDED FROM OPERATING ACTIVITIES	<u>\$ 1,746,771</u>
CASH FLOWS - INVESTING ACTIVITIES	\$
Purchase of equipment	(78,705)
Other	(16,077)
NET CASH PROVIDED FROM INVESTING ACTIVITIES	<u>\$ (94,782)</u>
CASH FLOWS - FINANCING ACTIVITIES	\$
Principal payments on long-term debt	(732,745)
Other	16,616
NET CASH PROVIDED FROM FINANCING ACTIVITIES	<u>\$ (716,129)</u>
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	\$ 935,860
Cash at beginning of year	2,641,745
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u><u>\$ 3,577,605</u></u>

ine 30

2018	
\$	1,139,654
	-
	-
	-
	467,073
	607,697
	-
	-
	16,706
	6,004
	-
	(64,901)
	-
	-
	1,396
	-
	24,912
	(15,180)
\$	2,183,361
\$	
	(177,917)
	493,832
\$	315,915
\$	
	(681,773)
	(493,691)
\$	(1,175,464)
\$	1,323,812
	1,317,933
\$	2,641,745

Charter School Name
Statement of Functional Expenses
as of June 30

		2019				
	No. of Positions	Program Services				Supp
		Regular Education	Special Education	Other Education	Total	Fundraising
Personnel Services Costs		\$	\$	\$	\$	\$
Administrative Staff Personnel		- 275,541	-	-	275,541	
Instructional Personnel		- 2,572,489	219,779	-	2,792,268	
Non-Instructional Personnel		-	-	582,203	582,203	
Total Salaries and Staff		- 2,848,030	219,779	582,203	3,650,012	
Fringe Benefits & Payroll Taxes		618,890	48,242	134,423	801,555	
Retirement		99,616	7,686	20,442	127,744	
Management Company Fees		-	-	-	-	-
Legal Service		-	-	-	-	-
Accounting / Audit Services		104,614	8,055	21,094	133,763	
Other Purchased / Professional / Consulting Services					144,459	
		113,411	8,701	22,347		
Building and Land Rent / Lease		478,344	36,950	98,855	614,149	
Repairs & Maintenance		257,437	19,749	50,935	328,121	
Insurance		48,174	3,721	9,951	61,846	
Utilities		97,491	7,509	19,797	124,797	
Supplies / Materials		32,376	2,458	5,973	40,807	
Equipment / Furnishings		-	-	-	-	-
Staff Development		27,335	2,079	5,103	34,517	
Marketing / Recruitment		-	-	-	-	-
Technology		61,040	4,873	15,226	81,139	
Food Service		-	-	632,064	632,064	
Student Services		622,525	-	-	622,525	
Office Expense		83,137	6,501	18,481	108,119	

Depreciation	294,597	22,722	60,299	377,618	
OTHER	9,945	765	1,999	12,709	
Total Expenses	\$ 5,796,962	\$ 399,790	\$ 1,699,192	\$ 7,895,944	\$ -

			2018	
Supporting Services				
Management and General	Total	Total		
\$	\$	\$	\$	
884,066	884,066	1,159,607	1,076,409	
-		-2,792,268	2,739,658	
-		- 582,203	857,458	
884,066	884,066	4,534,078	4,673,525	
189,249	189,249	990,804	1,054,432	
30,906	30,906	158,650	157,748	
-		-	-	-
5,623	5,623	5,623	2,778	
32,579	32,579	166,342	156,371	
	35,507	179,966		
35,507			166,997	
148,158	148,158	762,307	783,762	
80,553	80,553	408,674	386,243	
14,923	14,923	76,769	76,986	
30,323	30,323	155,120	153,233	
10,286	10,286	51,093	53,481	
-		-	-	-
8,664	8,664	43,181	23,808	
67,207	67,207	67,207	56,076	
17,964	17,964	99,103	62,820	
-		- 632,064	285,850	
-		- 622,525	519,955	
25,280	25,280	133,399	140,508	

91,455		91,455	469,073	467,073
3,100		3,100	15,809	15,628
<u>\$ 1,675,843</u>	<u>\$ 1,675,843</u>	<u>\$ 9,571,787</u>	<u>\$ 9,237,274</u>	



Entry 5c Additional Financial Docs

Last updated: 10/31/2019

The additional items listed below should be uploaded if applicable. Please explain the reason(s) if the items are not included. Examples might include: a written management letter was not issued; the school did not expend federal funds in excess of the Single Audit Threshold of \$750,000; the corrective action plan will be submitted by the following date (should be no later than 30 days from the submission of the report); etc.

Section Heading

1. Management Letter

<https://nysed-cso-reports.fluidreview.com/resp/119071454/8mMlunnVv3/>

Explanation for not uploading (No response)
the Management Letter.

2. Form 990

<https://nysed-cso-reports.fluidreview.com/resp/119071454/FINDqRIBTE/>

Explanation for not uploading (No response)
the Form 990.

3. Federal Single Audit

Note: A copy of the Federal Single Audit must be filed with the Federal Audit Clearinghouse. Please refer to OMB Uniform Guidelines for the federal filing requirements.

(No response)

Explanation for not uploading Not Applicable
the Federal Single Audit.

4. CSP Agreed Upon Procedure Report

(No response)

Explanation for not uploading Not Applicable
the procedure report.

5. Evidence of Required Escrow Account

Note: For BOR schools chartered or renewed after the 2017-2018 school year, the escrow account per school is \$100,000.

<https://nysed-cso-reports.fluidreview.com/resp/119071454/pN6H0Nalce/>

Explanation for not uploading the Escrow evidence. (No response)

6. Corrective Action Plan

A **Corrective Action Plan** for Audit Findings and Management Letter Recommendations, which must include:

- a. The person responsible
- b. The date action was taken, or will be taken
- c. Description of the action taken
- d. Evidence of implementation (if available)

(No response)

Explanation for not uploading the Corrective Action Plan. Not Applicable

CUSACK & COMPANY
Certified Public Accountants LLC
7 AIRPORT PARK BOULEVARD
LATHAM, NEW YORK 12110
(518) 786-3550
FAX (518) 786-1538
E-MAIL ADDRESS: CPAS@CUSACKCPAS.COM
WWW.CUSACKCPAS.COM

MEMBERS OF:
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF:
NEW YORK STATE SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

October 25, 2019

To the Board of Trustees
Brighter Choice Elementary Charter School
250 Central Avenue
Albany, NY 12206

We have audited the financial statements of Brighter Choice Elementary Charter Schools for the year ended June 30, 2019, and have issued our report thereon dated October 25, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 15, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Brighter Choice Elementary Charter Schools are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2019. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no sensitive disclosures affecting the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 25, 2019.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

We did note the following:

Pension Plan 5500

Filing Form 5500 with an independent audit report is required for the pension plan due no later than 9 ½ months after year end. The IRS penalty for late filing Form 5500 is \$25 per day, up to a maximum of \$15,000, although the Department of Labor penalty for late filing can be \$1,100 per day, with no maximum. Form 5500 for the June 30, 2018 period, due March 15, 2019, has yet to be filed.

We recommend that management develop and implement procedures to file past due and future form 5500 filings in a timely basis.

Other Matters

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

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

Very truly yours,

A handwritten signature in black ink that reads "Cusack & Company, CPA's LLC". The signature is written in a cursive, flowing style.

CUSACK & COMPANY, CPA'S, LLC

Brighter Choice Charter School for Girls

Adjusting Journal Entries

July 1, 2018 - June 30, 2019

Date	Reference	Account	Description	WP Reference	Debit	Credit	Net Income Effect
Adjusting Journal Entries							
09/09/19	1	30003	RECLASS' Retained Earnings				0.00
		30000	UNRESTRICTED NET ASSETS		518,282.20	518,282.20	
09/09/19	2	67010	ADJUST DEPRECIATION	H-1			(1,683.27)
		15060	DEPRECIATION EXPENSE		1,683.27		
		15070	A/D BUILDING		0.05		
			A/D FURNITURE & EQUIP			1,683.32	
09/17/19	3		CLIENT ADJUSTMENTS				13,817.60
		12999	Reserve for Doubtful Accounts		19,317.60		
		40121	GREEN ISLAND PER PUPIL FUNDING			5,279.59	
		40133	MENANDS			14,038.01	
		64120	AUDIT EXPENSE		3,000.00		
		20150	ACCRUED EXP OTHER			3,000.00	
		65955	MISCELLANEOUS FEES		2,500.00		
		20150	ACCRUED EXP OTHER			2,500.00	
Totals for Adjusting Journal Entries					<u>544,783.12</u>	<u>544,783.12</u>	<u>12,134.33</u>
Report Totals					<u>544,783.12</u>	<u>544,783.12</u>	<u>12,134.33</u>

Journal Entry count = 3

Brighter Choice Charter School for Boys

Adjusting Journal Entries

July 1, 2018 - June 30, 2019

Date	Reference	Account	Description	WP Reference	Debit	Credit	Net Income Effect
Adjusting Journal Entries							
09/09/19	1	65300	ADJUST DEPRECIATION EQUIPMENT/FURNITURE	H-1	2,000.00		(8,641.00)
		15030	FURNITURE AND EQUIPMENT			2,000.00	
		66410	FACILITY R&M		3,378.00		
		15020	BUILDING			3,378.00	
		67010	DEPRECIATION		3,674.03		
		15070	ACCUM DEPRECIATION - FURN & EQU			3,262.98	
		15060	ACCUM DEPRECIATION - BUILDING			0.02	
		65300	EQUIPMENT/FURNITURE			411.03	
09/09/19	2		CLIENT ADJUSTMENTS				(996.62)
		12026	Allowance for Doubtful Accts		4,503.38		
		40110	COHOES CSD			4,503.38	
		64120	AUDIT		3,000.00		
		20150	Accrued Expenses			3,000.00	
		65955	MISC FEES		2,500.00		
		20150	Accrued Expenses			2,500.00	
Totals for Adjusting Journal Entries					<u>19,055.41</u>	<u>19,055.41</u>	<u>(9,637.62)</u>
Report Totals					<u>19,055.41</u>	<u>19,055.41</u>	<u>(9,637.62)</u>

Journal Entry count = 2

PASSED JOURNAL ENTRIES (JE's passed on because they are below thresholds required for booking entry)

	<i>Ref.</i>	<i>Debit</i>	<i>Credit</i>
FEDERAL NUTRITION PROGRAM REVENUES		10,623.68	
ACCOUNTS RECEIVABLE	12005		10,623.68
ADJUST ACCOUNTS RECEIVABLE TO ACTUAL			
SUBSEQUENT RECEIPTS			
MAY		66,147.00	
JUNE		50,042.00	
		<u>116,189.00</u>	
PER GENERAL LEDGER			10,623.68 DIFF
12005		74,737.68	
10120		52,075.00	
		<u>126,812.68</u>	

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 **07/01/18**, and ending **06/30/19**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization BRIGHTER CHOICE CHARTER SCHOOL FOR GIRLS		D Employer identification number [REDACTED]
	Doing business as		
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	E Telephone number
	250 CENTRAL AVENUE		[REDACTED]
	City or town, state or province, country, and ZIP or foreign postal code ALBANY NY 12206		G Gross receipts \$ 5,295,430
F Name and address of principal officer: MARTHA SNYDER [REDACTED]			H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: N/A			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			L Year of formation: 2001
			M State of legal domicile: NY

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: PROVIDE QUALITY EDUCATIONAL ALTERNATIVE FOR AT-RISK ELEMENTARY STUDENTS IN ALBANY, NY.	
	2 Check this box <input type="checkbox"/> 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 2018 (Part V, line 2a)	5 59
	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 990-1, line 38	7b 0
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 442,080 Current Year 482,445
	9 Program service revenue (Part VIII, line 2g)	4,787,830 4,790,949
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	7,932 22,036
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	6,119 0
	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	5,243,961 5,295,430
	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)		0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		3,045,253 2,837,266
16a Professional fundraising fees (Part IX, column (A), line 11e)		0
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)		1,680,426 1,914,225
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	4,725,679 4,751,491
	19 Revenue less expenses. Subtract line 18 from line 12	518,282 543,939
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 9,013,927 End of Year 9,466,780
	21 Total liabilities (Part X, line 26)	8,220,040 8,128,954
	22 Net assets or fund balances. Subtract line 21 from line 20	793,887 1,337,826

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 MARTHA SNYDER		Date CHAIR	
	Type or print name and title			
Paid Preparer Use Only	Print/Type preparer's name KENNETH B. CLAFLIN, CPA	Preparer's signature KENNETH B. CLAFLIN, CPA	Date 10/02/19	Check <input checked="" type="checkbox"/> if PTIN self-employed *****
	Firm's name ▶ CUSACK & COMPANY CPAS, LLC	Firm's EIN ▶ [REDACTED]		
	Firm's address ▶ [REDACTED]	Phone no. ▶ [REDACTED]		

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2018)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐

1 Briefly describe the organization's mission:

PROVIDE QUALITY EDUCATIONAL ALTERNATIVE FOR AT-RISK ELEMENTARY STUDENTS IN ALBANY, NY.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 \$ **2,982,343** including grants of \$) (Revenue \$ **4,790,949**)
REGULAR AND SPECIAL EDUCATION

Client Copy

4b (Code:) (Expenses \$ **1,056,198** including grants of \$) (Revenue \$)
OTHER PROGRAM (NURSE, FOOD SERVICES AND TRANSPORTATION) - ALL STUDENTS QUALIFY TO PARTICIPATE.4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)
N/A

4d Other program services (Describe in Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ► **4,038,541**

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	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	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		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		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		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		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		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		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		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		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	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		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		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	X	
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	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	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	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		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	X	
14a Did the organization maintain an office, employees, or agents outside of the United States?		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		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		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		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)		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		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		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
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		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		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		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	X	
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		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?		X
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		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		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		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		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		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		X
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		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		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		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		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		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	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		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		
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		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		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.	X	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck 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	21	
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		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	59
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	X
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	
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	
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	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	
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? Note. See the instructions for additional information the organization must report on Schedule O.	13a	
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 ☒

Section A. Governing Body and Management

	1a	1b	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	7			
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.				
b Enter the number of voting members included in line 1a, above, who are independent		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, 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?		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?	X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
11b		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12b		
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
12c		
13 Did the organization have a written whistleblower policy?	X	
13		
14 Did the organization have a written document retention and destruction policy?	X	
14		
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	X	
15a		
b Other officers or key employees of the organization	X	
15b		
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?		X
16a		
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 **NONE**

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.

20 State the name, address, and telephone number of the person who possesses the organization's books and records ►

SHAWN JAHN
ALBANY

250 CENTRAL AVE

NY 12206

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** 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.

☒ 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			
(1) MARTHA SNYDER	1.00									
CHAIR	0.00	X		X				0	0	0
(2) TRUDY HAMNER	1.00									
VICE CHAIR	0.00	X		X				0	0	0
(3) ZOE NELSON	1.00									
SECRETARY	0.00	X		X				0	0	0
(4) NICOLE MARESCA	1.00									
TREASURER	0.00	X		X				0	0	0
(5) NILSA VELILLA	1.00									
TRUSTEE	0.00	X						0	0	0
(6) SHAWN WALLACE	1.00									
TRUSTEE	0.00	X						0	0	0
(7) ROBERT MCLAUGHLIN	1.00									
TRUSTEE	0.00	X						0	0	0
(8)										
(9)										
(10)										
(11)										

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

[illegible]

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 ► 0

		Yes	No
3	Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		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? <i>If "Yes," complete Schedule J for such individual</i>		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? <i>If "Yes," complete Schedule J for such person</i>		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
REVOLUTION FOODS, INC. OAKLAND CA 94621	8393 CAPWELL DRIVE FOOD SERVICE	307,501
DURHAM SCHOOL SERVICES ALBANY NY 12202	830 S PEARL ST BUS TRANSPORTAT	225,424
JANITRONICS ALBANY NY 12205	1988 CENTRAL AVENUE CLEANING SERVIC	111,935

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 ►

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	477,193		
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	5,252		
	g	Noncash contributions included in lines 1a-1f: \$				
	h	Total. Add lines 1a-1f		482,445		
Program Service Revenue	2a	STUDENT ENROLLMENT	Busn. Code	4,746,367	4,746,367	
	b	E-RATE REIMBURSEMENT INCOME		28,999	28,999	
	c	AFTER SCHOOL PROGRAM FEES		9,300	9,300	
	d	SUMMER SCHOOL FEES		6,283	6,283	
	e					
	f	All other program service revenue				
	g	Total. Add lines 2a-2f		4,790,949		
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		22,036	
4		Income from investment of tax-exempt bond proceeds				
5		Royalties				
6a		Gross rents	(i) Real (ii) Personal			
b		Less: rental exps.				
c		Rental inc. or (loss)				
d		Net rental income or (loss)				
7a		Gross amount from sales of assets other than inventory	(i) Securities (ii) Other			
b		Less: cost or other basis & sales exps.				
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			Busn. Code			
11a						
b						
c						
d	All other revenue					
e	Total. Add lines 11a-11d					
12	Total revenue. See instructions.		5,295,430	4,790,949	0	22,036

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				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,208,007	1,842,423	365,584	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	78,021	65,087	12,934	
9 Other employee benefits	374,909	312,835	62,074	
10 Payroll taxes	176,329	147,133	29,196	
11 Fees for services (non-employees):				
a Management				
b Legal	2,811		2,811	
c Accounting	78,470	65,478	12,992	
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.)	80,361	67,056	13,305	
12 Advertising and promotion	31,477		31,477	
13 Office expenses	77,961	65,037	12,924	
14 Information technology				
15 Royalties				
16 Occupancy	258,981	216,048	42,933	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	380,948	317,795	63,153	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	229,353	191,331	38,022	
23 Insurance	38,322	31,969	6,353	
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 FOOD SERVICE	310,092	310,092		
b STUDENT SERVICES	309,675	309,675		
c TECHNOLOGY	72,229	60,255	11,974	
d SUPPLIES & MATERIALS	19,298	16,099	3,199	
e All other expenses	24,247	20,228	4,019	
25 Total functional expenses. Add lines 1 through 24e	4,751,491	4,038,541	712,950	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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck 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	1,765,686	1	2,061,429
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	249,056	4	434,811
	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		7	
	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 8,569,146		
	b Less: accumulated depreciation	10b 3,183,439	10c 5,385,707	
	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	233,572	14	221,116
	15 Other assets. See Part IV, line 11	1,192,033	15	1,363,717
16 Total assets. Add lines 1 through 15 (must equal line 34)	9,013,927	16	9,466,780	
Liabilities	17 Accounts payable and accrued expenses	513,544	17	697,740
	18 Grants payable		18	
	19 Deferred revenue	3,348	19	24,145
	20 Tax-exempt bond liabilities	7,580,000	20	7,330,000
	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	123,148	25	77,069
	26 Total liabilities. Add lines 17 through 25	8,220,040	26	8,128,954
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	793,887	27	1,337,826
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> 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	793,887	33	1,337,826	
34 Total liabilities and net assets/fund balances	9,013,927	34	9,466,780	

Part XI Reconciliation of Net AssetsCheck 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	5,295,430
2	Total expenses (must equal Part IX, column (A), line 25)	2	4,751,491
3	Revenue less expenses. Subtract line 2 from line 1	3	543,939
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	793,887
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	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1,337,826

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

- 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? _____
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? _____
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? _____
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? _____
- 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.

	Yes	No
2a		X
2b	X	
2c	X	
3a	X	
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

**BRIGHTER CHOICE CHARTER SCHOOL FOR
 GIRLS**

Employer identification number

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?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2018

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						<input type="checkbox"/>

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		<input type="checkbox"/>
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		<input type="checkbox"/>
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		<input type="checkbox"/>
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		<input type="checkbox"/>
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		<input type="checkbox"/>

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 <input type="checkbox"/>						

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.		
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).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
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.		
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.		
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.		
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.		
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.		
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).		
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?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
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 .		
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).		
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).		
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 .		
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 .		
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 .		
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.		
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.)		

Part IV Supporting Organizations (continued)

- 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?
- b A family member of a person described in (a) above?
- 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.

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

- 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.
- 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.

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

- 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).

	Yes	No
1		

Section D. All Type III Supporting Organizations

- 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?
- 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).
- 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.

	Yes	No
1		
2		
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).

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.
- 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.
- 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.
- 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.

	Yes	No
2a		
2b		
3a		
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.)

Client Copy

Schedule B
(Form 990, 990-EZ,
or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

OMB No. 1545-0047

2018

► Attach to Form 990, Form 990-EZ, or Form 990-PF.
► Go to www.irs.gov/Form990 for the latest information.

Name of the organization

**BRIGHTER CHOICE CHARTER SCHOOL FOR
GIRLS**

Employer identification number

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 33¹/₃% 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).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2018)

Name of organization

BRIGHTER CHOICE CHARTER SCHOOL FOR

Employer identification number

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	NYS EDUCATION DEPARTMENT CHILD NUTRITION PROGRAM 89 WASHINGTON AVENUE ALBANY NY 12234	\$ 303,990	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	NYS EDUCATION DEPARTMENT TITLE I, IIA AND IV 89 WASHINGTON AVENUE ALBANY NY 12234	\$ 163,969	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

**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

**BRIGHTER CHOICE CHARTER SCHOOL FOR
GIRLS**
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? <input type="checkbox"/> Yes <input type="checkbox"/> 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? <input type="checkbox"/> Yes <input type="checkbox"/> No		

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

	Held at the End of the Tax Year
1 Purpose(s) of conservation easements held by the organization (check all that apply). <input type="checkbox"/> Preservation of land for public use (e.g., recreation or education) <input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of open space <input type="checkbox"/> Preservation of a historically important land area <input type="checkbox"/> 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.	
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? <input type="checkbox"/> Yes <input type="checkbox"/> 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)? <input type="checkbox"/> Yes <input type="checkbox"/> 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:

- (i) unrelated organizations
 (ii) related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

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		110,000		110,000
b Buildings		7,807,435	2,682,551	5,124,884
c Leasehold improvements				
d Equipment		651,711	500,888	150,823
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) ▶ 5,385,707

Part VII Investments—Other Securities.

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)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments—Program Related.

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)		
Total. (Column (b) must equal Form 990, Part X, col. (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) BOND TRUST ACCOUNTS - RESTRICTED	1,308,405
(2) DUE FROM RELATED SCHOOLS	55,312
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	
	1,363,717

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) PREMIUM ON BOND PAYABLE	77,069
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	
	77,069

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 ☒

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	5,295,430
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	5,295,430
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	5,295,430

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	4,751,491
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	4,751,491
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	4,751,491

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

THE ACCOUNTING STANDARDS CODIFICATION REQUIRES ENTITIES TO DISCLOSE IN THEIR FINANCIAL STATEMENTS THE NATURE OF ANY UNCERTAINTY IN THEIR TAX POSITION. THE SCHOOLS HAVE NOT RECOGNIZED ANY BENEFITS OR LIABILITIES FROM UNCERTAIN TAX POSITIONS DURING THE FISCAL YEAR ENDING JUNE 30, 2019, AND BELIEVES IT HAS NO UNCERTAIN TAX POSITIONS FOR WHICH IT IS REASONABLY POSSIBLE THAT WILL SIGNIFICANTLY INCREASE OR DECREASE NET ASSETS.

GENERALLY, FEDERAL AND STATE AUTHORITIES MAY EXAMINE THE SCHOOLS' TAX RETURNS FOR THREE YEARS FROM THE DATE OF FILING; CONSEQUENTLY, INCOME RETURNS FOR YEARS PRIOR TO 2015 ARE NO LONGER SUBJECT TO EXAMINATION BY TAX AUTHORITIES.

Part XIII Supplemental Information *(continued)*

Client Copy

SCHEDULE E
(Form 990 or 990-EZ)

 Department of the Treasury
 Internal Revenue Service

Name of the organization

**BRIGHTER CHOICE CHARTER SCHOOL FOR
GIRLS**
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

Employer identification 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?	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?	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. THE SCHOOL'S RACIALLY NONDISCRIMINATORY POLICY IS PUBLICIZED IN THE NEWSPAPERS AND ON THE SCHOOL'S WEBSITE.	X	
4 Does the organization maintain the following?		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	X	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	X	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	X	
d Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain. If you need more space, use Part II.	X	
5 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		X
b Admissions policies?		X
c Employment of faculty or administrative staff?		X
d Scholarships or other financial assistance?		X
e Educational policies?		X
f Use of facilities?		X
g Athletic programs?		X
h Other extracurricular activities? If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.		X
6a Does the organization receive any financial aid or assistance from a governmental agency?	X	
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" on either line 6a or line 6b, explain on Part II.		X
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	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.

SCH E - FINANCIAL AID OR GOVERNMENT ASSISTANCE EXPLANATION

A SUBSTANTIAL PORTION OF THE SCHOOL'S REVENUE IS DERIVED FROM SCHOOL

DISTRICTS WHICH PAY THE SCHOOL BASED ON ENROLLMENT AT PUBLISHED RATES.

REVENUE EARNED FROM OTHER GOVERNMENTAL SOURCES GENERALLY REPRESENT VARIOUS

ENTITLEMENT GRANTS AND IS RECOGNIZED AS EARNED.

Client Copy

**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.

 ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

▶ Attach to Form 990.

OMB No. 1545-0047

2018

 Open to Public
Inspection

Name of the organization

BRIGHTER CHOICE CHARTER SCHOOL FOR GIRLS

Employer identification 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 TAX EXEMPT BOND LIABILITIES	**-***5673012440HJ5	03/23/07	03/23/07	9,245,000	CIVIC FACILITY REVENUE		X		X		X
B											
C											
D											

Part II Proceeds

	A	B	C	D
1 Amount of bonds retired	250,000			
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				
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)?	Yes	No	Yes	No
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		

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule K (Form 990) 2018

Schedule K (Form 990) 2018 **BRIGHTER CHOICE CHARTER SCHOOL FOR**

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?								
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?		X						
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?		X						
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?		X						

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?		X						
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?		X						

BRIGHTER CHOICE CHARTER SCHOOL FOR

Schedule K (Form 990) 2018

Part V Supplemental Information. Provide additional information for responses to questions on Schedule K. See instructions (Continued)

Client Copy

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

2018

Open to Public
Inspection

Name of the organization **BRIGHTER CHOICE CHARTER SCHOOL FOR
GIRLS**

Employer identification number

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

FORM 990 IS PRESENTED TO THE BOARD OF TRUSTEES PRIOR TO FILING WITH THE
IRS.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY

EVERY BOARD TRUSTEE IS REQUIRED TO COMPLETE AN ANNUAL STATEMENT OF
FINANCIAL DISCLOSURE FOR THE SCHOOL'S ANNUAL REPORT TO THE NYS EDUCATION
DEPARTMENT.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL

THE PRINCIPAL AND DIRECTOR OF FINANCE AND OPERATIONS ARE HIRED BY THE BOARD
OF TRUSTEES. THE PRINCIPAL IS EVALUATED ANNUALLY AND COMPENSATION IS BASED
ON PRIOR YEAR PERFORMANCE.

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS

COMPENSATION FOR ALL EMPLOYEES IS APPROVED BY THE BOARD OF TRUSTEES VIA THE
ANNUAL BUDGET.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

DOCUMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST.

SCHEDULE R
(Form 990)
Related Organizations and Unrelated Partnerships

OMB No. 1545-0047

2018

► Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
 ► Attach to Form 990.

 Department of the Treasury
 Internal Revenue Service

 ► Go to www.irs.gov/Form990 for instructions and the latest information.

 Open to Public
 Inspection

Name of the organization

 BRIGHTER CHOICE CHARTER SCHOOL FOR
 GIRLS

Employer identification number

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)						
(4)						
(5)						

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) Section 512(b)(13) controlled entity?
							Yes No
(1)	BRIGHTER CHOICE CHARTER SCHOOL 116 NORTH LAKE AVE ALBANY NY 12206 **-***0897	CHARTER SC	NY	3	2	N/A	X
(2)							
(3)							
(4)							
(5)							

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2018

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.

(1)	(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) Dispro- portionate alloc.? <small>Yes No</small>		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? <small>Yes No</small>		(k) Percentage ownership
(1)													
(2)													
(3)													
(4)													

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.

(1)	(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) Section 512(b)(13) controlled entity? <small>Yes No</small>	
(1)										
(2)										
(3)										
(4)										

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

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

b Gift, grant, or capital contribution to related organization(s)

c Gift, grant, or capital contribution from related organization(s)

d Loans or loan guarantees to or for related organization(s)

e Loans or loan guarantees by related organization(s)

f Dividends from related organization(s)

g Sale of assets to related organization(s)

h Purchase of assets from related organization(s)

i Exchange of assets with related organization(s)

j Lease of facilities, equipment, or other assets to related organization(s)

k Lease of facilities, equipment, or other assets from related organization(s)

l Performance of services or membership or fundraising solicitations for related organization(s)

m Performance of services or membership or fundraising solicitations by related organization(s)

n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

o Sharing of paid employees with related organization(s)

p Reimbursement paid to related organization(s) for expenses

q Reimbursement paid by related organization(s) for expenses

r Other transfer of cash or property to related organization(s)

s Other transfer of cash or property from related organization(s)

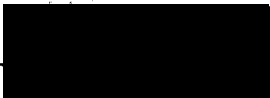
2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization		(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) BRIGHTER CHOICE CHARTER SCHOOL FOR		D	55,312	COST
(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)													
(9)													
(10)													
(11)													



Part VII

Supplemental Information.

Provide additional information for responses to questions on Schedule R. See instructions.

Client Copy

Form **4562****Depreciation and Amortization**
(Including Information on Listed Property)

OMB No. 1545-0172

2018Attachment
Sequence No. **179**Department of the Treasury
Internal Revenue Service

(99)

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

▶ Attach to your tax return.

Name(s) shown on return **BRIGHTER CHOICE CHARTER SCHOOL FOR GIRLS**

Identifying number

Business or activity to which this form relates

INDIRECT DEPRECIATION**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	1,000,000
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	2,500,000
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 instructions	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	39,664

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	189,687
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	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	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	229,351
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	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2018)
THERE ARE NO AMOUNTS FOR PAGE 2

Federal Statements

FYE: 6/30/2019

Tax-Exempt Interest on Investments

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>InState Muni (\$ or %)</u>
INTEREST INCOME	\$ 22,036		1			
TOTAL	<u>\$ 22,036</u>					

Client Copy

Federal Statements

FYE: 6/30/2019

Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)

Description	Total Expenses	Program Service	Management & General	Fund Raising
	\$ 80,361	\$ 67,056	\$ 13,305	\$
TOTAL	\$ 80,361	\$ 67,056	\$ 13,305	\$ 0

Form 990, Part IX, Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
STAFF DEVELOPMENT	\$ 16,835	\$ 14,044	\$ 2,791	\$
OTHER	7,412	6,184	1,228	
TOTAL	\$ 24,247	\$ 20,228	\$ 4,019	\$ 0



America's Most Exciting Bank
P.O. Box 1308, Pittsfield, MA 01202

Statement of Account

Last statement: August 31, 2019
This statement: September 30, 2019
Total days in statement period: 30

Page 1 of 1

Direct inquiries to:
800-773-5601 OR
BERKSHIREBANK.COM

Berkshire Bank
PO Box 1308
Pittsfield, MA 01202-1308

BRIGHTER CHOICE CHARTER SCHOOL FOR GIRLS
250 CENTRAL AVE
ALBANY NY 12206-2610

0

Summary of Account Balance

Account	Number	Ending Balance
Corporate Checking		\$100,000.00

Corporate Checking

Account number

Date	Description	Additions	Subtractions	Balance
08-31	Beginning balance			\$100,000.00
09-30	Ending totals	.00	.00	\$100,000.00

** No activity this statement period **



Entry 5d Financial Services Contact Information

Last updated: 10/31/2019

Regents, NYCDOE and Buffalo BOE authorized schools should enter the financial contact information requested and upload the independent auditor's report and internal controls reports as one combined file.

BRIGHTER CHOICE CHARTER SCHOOL FOR GIRLSSection Heading

1. School Based Fiscal Contact Information

	School Based Fiscal Contact Name	School Based Fiscal Contact Email	School Based Fiscal Contact Phone
	Shawn Jahn		

2. Audit Firm Contact Information

	School Audit Contact Name	School Audit Contact Email	School Audit Contact Phone	Years Working With This Audit Firm
	Cusack & Company			

3. If applicable, please provide contact information for the school's outsourced financial services firm.

	Firm Name	Contact Person	Mailing Address	Email	Phone	Years with Firm
	Boosted	Paul Augello				

New York State Education Department

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

2019-20 Budget & Cash Flow Template

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

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

Brighter Choice Charter School - Girls

PROJECTED BUDGET FOR 2019-2020

July 1, 2019 to June 30, 2020

Please Note: The student enrollment data is entered below in the Enrollment Section beginning in row 155. This will populate the data in row 10.

	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
Total Revenue	4,996,184	-	275,122	4,000	-	5,275,306
Total Expenses	4,097,063	350,949	324,500	6,000	336,399	5,114,911
Net Income	899,121	(350,949)	(49,378)	(2,000)	(336,399)	160,395
Actual Student Enrollment	314	-				-
Total Paid Student Enrollment	314	-				314

PROGRAM SERVICES

SUPPORT SERVICES

REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
----------------------	----------------------	-------	-------------	-------------------------	-------

REVENUE

REVENUES FROM STATE SOURCES

Per Pupil Revenue

CY Per Pupil Rate

Albany	\$15,862.00	3,415,026	-	-	-	-	3,415,026
Schenectady	\$12,795.00	564,362	-	-	-	-	564,362
Troy	\$16,883.00	443,909	-	-	-	-	443,909
South Colonie	\$13,405.00	26,278	-	-	-	-	26,278
Lansingburgh	\$10,738.00	52,626	-	-	-	-	52,626
North Colonie	\$12,077.00	11,720	-	-	-	-	11,720
Cohoes	\$13,302.00	39,766	-	-	-	-	39,766
Rensselaer	\$10,317.00	51,068	-	-	-	-	51,068
Watervliet	\$10,810.00	60,131	-	-	-	-	60,131
Shenedehowa	\$12,386.00	12,140	-	-	-	-	12,140
Rotterdam/Mohanasen	\$9,584.00	9,394	-	-	-	-	9,394
Guilderland	\$12,754.00	12,501	-	-	-	-	12,501
Menands	\$17,723.00	31,270	-	-	-	-	31,270
Green Island	\$13,694.00	30,872	-	-	-	-	30,872
		4,761,063					4,761,063

Special Education Revenue

Grants

Stimulus

Other

Other State Revenue

-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	5,122	-	-	-	5,122

TOTAL REVENUE FROM STATE SOURCES

4,761,063		5,122				4,766,185
------------------	--	--------------	--	--	--	------------------

REVENUE FROM FEDERAL FUNDING

IDEA Special Needs

Title I

Title Funding - Other

School Food Service (Free Lunch)

Grants

Charter School Program (CSP) Planning & Implementation

Other

Other Federal Revenue

-	-	-	-	-	-	-
135,441	-	-	-	-	-	135,441
15,680	-	-	-	-	-	15,680
-	-	270,000	-	-	-	270,000

-	-	-	-	-	-	-
30,000	-	-	-	-	-	30,000
-	-	-	-	-	-	-

TOTAL REVENUE FROM FEDERAL SOURCES

181,121		270,000				451,121
----------------	--	----------------	--	--	--	----------------

LOCAL and OTHER REVENUE

Contributions and Donations, Fundraising

Erate Reimbursement

Interest Income, Earnings on Investments,

NYC-DYCD (Department of Youth and Community Developmt.)

Food Service (Income from meals)

Text Book

Other Local Revenue

-	-	-	4,000	-	-	4,000
26,000	-	-	-	-	-	26,000
20,000	-	-	-	-	-	20,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
8,000	-	-	-	-	-	8,000

TOTAL REVENUE FROM LOCAL and OTHER SOURCES

54,000			4,000			58,000
---------------	--	--	--------------	--	--	---------------

Brighter Choice Charter School - Girls

PROJECTED BUDGET FOR 2019-2020

July 1, 2019 to June 30, 2020

Please Note: The student enrollment data is entered below in the Enrollment Section beginning in row 155. This will populate the data in row 10.

	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
Total Revenue	4,996,184	-	275,122	4,000	-	5,275,306
Total Expenses	4,097,063	350,949	324,500	6,000	336,399	5,114,911
Net Income	899,121	(350,949)	(49,378)	(2,000)	(336,399)	160,395
Actual Student Enrollment	314	-	-	-	-	-
Total Paid Student Enrollment	314	-	-	-	-	314

PROGRAM SERVICES

SUPPORT SERVICES

REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
----------------------	----------------------	-------	-------------	-------------------------	-------

TOTAL REVENUE	4,996,184		275,122	4,000		5,275,306
----------------------	------------------	--	----------------	--------------	--	------------------

EXPENSES

ADMINISTRATIVE STAFF PERSONNEL COSTS

No. of Positions

Executive Management	-	-	-	-	-	-
Instructional Management	2.00	193,999	-	-	-	193,999
Deans, Directors & Coordinators	3.00	198,633	-	-	-	198,633
CFO / Director of Finance	0.50	-	-	-	41,278	41,278
Operation / Business Manager	0.50	-	-	-	37,124	37,124
Administrative Staff	1.00	-	-	-	51,927	51,927
TOTAL ADMINISTRATIVE STAFF	7	392,632			130,329	522,961

INSTRUCTIONAL PERSONNEL COSTS

Teachers - Regular	16.00	812,761	-	-	-	812,761
Teachers - SPED	3.00	-	158,856	-	-	158,856
Substitute Teachers	1.00	38,297	-	-	-	38,297
Teaching Assistants	3.00	91,826	-	-	-	91,826
Specialty Teachers	8.00	415,323	-	-	-	415,323
Aides	-	-	-	-	-	-
Therapists & Counselors	2.00	111,374	-	-	-	111,374
Other	-	134,500	-	-	-	134,500
TOTAL INSTRUCTIONAL	33	1,604,081	158,856			1,762,937

NON-INSTRUCTIONAL PERSONNEL COSTS

Nurse	1.00	26,909	-	-	-	26,909
Librarian	-	-	-	-	-	-
Custodian	-	-	-	-	-	-
Security	-	-	-	-	-	-
Other	-	-	-	-	-	-
TOTAL NON-INSTRUCTIONAL	1	26,909				26,909

SUBTOTAL PERSONNEL SERVICE COSTS

41	2,023,622	158,856			130,329	2,312,807
-----------	------------------	----------------	--	--	----------------	------------------

PAYROLL TAXES AND BENEFITS

Payroll Taxes	182,648	14,338	-	-	11,763	208,749
Fringe / Employee Benefits	357,118	28,034	-	-	23,000	408,152
Retirement / Pension	75,711	5,943	-	-	4,876	86,531
TOTAL PAYROLL TAXES AND BENEFITS	615,477	48,315			39,639	703,432

TOTAL PERSONNEL SERVICE COSTS

	2,639,099	207,171			169,968	3,016,239
--	------------------	----------------	--	--	----------------	------------------

CONTRACTED SERVICES

Accounting / Audit	-	-	-	-	85,000	85,000
Legal	-	-	-	-	10,000	10,000
Management Company Fee	-	-	-	-	-	-
Nurse Services	-	-	-	-	-	-

Brighter Choice Charter School - Girls

PROJECTED BUDGET FOR 2019-2020

July 1, 2019 to June 30, 2020

Please Note: The student enrollment data is entered below in the Enrollment Section beginning in row 155. This will populate the data in row 10.

	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
Total Revenue	4,996,184	-	275,122	4,000	-	5,275,306
Total Expenses	4,097,063	350,949	324,500	6,000	336,399	5,114,911
Net Income	899,121	(350,949)	(49,378)	(2,000)	(336,399)	160,395
Actual Student Enrollment	314	-	-	-	-	-
Total Paid Student Enrollment	314	-	-	-	-	314

	PROGRAM SERVICES			SUPPORT SERVICES		
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
Food Service / School Lunch	-	-	324,500	-	-	324,500
Payroll Services	8,455	570	-	-	475	9,500
Special Ed Services	-	30,000	-	-	-	30,000
Titlment Services (i.e. Title I)	13,950	1,050	-	-	-	15,000
Other Purchased / Professional / Consulting	64,815	5,215	-	-	4,470	74,500
TOTAL CONTRACTED SERVICES	87,220	36,835	324,500		99,945	548,500
SCHOOL OPERATIONS						
Board Expenses	-	-	-	-	-	-
Classroom / Teaching Supplies & Materials	20,088	1,512	-	-	-	21,600
Special Ed Supplies & Materials	-	-	-	-	-	-
Textbooks / Workbooks	14,880	1,120	-	-	-	16,000
Supplies & Materials other	-	-	-	-	-	-
Equipment / Furniture	1,740	140	-	-	120	2,000
Telephone	30,624	2,464	-	-	2,112	35,200
Technology	22,620	1,820	-	-	1,560	26,000
Student Testing & Assessment	9,300	700	-	-	-	10,000
Field Trips	16,740	1,260	-	-	-	18,000
Transportation (student)	208,134	15,666	-	-	-	223,800
Student Services - other	67,425	5,075	-	-	-	72,500
Office Expense	49,590	3,990	-	-	3,420	57,000
Staff Development	8,700	700	-	-	600	10,000
Staff Recruitment	5,220	420	-	-	360	6,000
Student Recruitment / Marketing	51,150	3,850	-	-	-	55,000
School Meals / Lunch	-	-	-	-	-	-
Travel (Staff)	-	-	-	-	-	-
Fundraising	-	-	-	6,000	-	6,000
Other	5,133	413	-	-	354	5,900
TOTAL SCHOOL OPERATIONS	511,344	39,130		6,000	8,526	565,000
FACILITY OPERATION & MAINTENANCE						
Insurance	52,324	4,210	-	-	3,609	60,142
Janitorial	102,350	6,900	-	-	5,750	115,000
Building and Land Rent / Lease	313,899	25,256	-	-	21,648	360,804
Repairs & Maintenance	102,399	8,239	-	-	7,062	117,700
Equipment / Furniture	2,610	210	-	-	180	3,000
Security	5,220	420	-	-	360	6,000
Utilities	71,688	5,768	-	-	4,944	82,400
TOTAL FACILITY OPERATION & MAINTENANCE	650,490	51,003			43,553	745,046
DEPRECIATION & AMORTIZATION	208,910	16,809	-	-	14,408	240,126
DISSOLUTION ESCROW & RESERVES / CONTINGENCY	-	-	-	-	-	-
TOTAL EXPENSES	4,097,063	350,949	324,500	6,000	336,399	5,114,911
NET INCOME	899,121	(350,949)	(49,378)	(2,000)	(336,399)	160,395

Brighter Choice Charter School - Girls

PROJECTED BUDGET FOR 2019-2020

July 1, 2019 to June 30, 2020

Please Note: The student enrollment data is entered below in the Enrollment Section beginning in row 155. This will populate the data in row 10.

	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
Total Revenue	4,996,184	-	275,122	4,000	-	5,275,306
Total Expenses	4,097,063	350,949	324,500	6,000	336,399	5,114,911
Net Income	899,121	(350,949)	(49,378)	(2,000)	(336,399)	160,395
Actual Student Enrollment	314	-				-
Total Paid Student Enrollment	314	-				314

PROGRAM SERVICES

SUPPORT SERVICES

REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
----------------------	----------------------	-------	-------------	-------------------------	-------

ENROLLMENT - *School Districts Are Linked To Above Entries*

	REGULAR EDUCATION	SPECIAL EDUCATION	TOTAL ENROLLED
Albany	215		215
Schenectady	44		44
Troy	26		26
South Colonie	2		2
Lansingburgh	5		5
North Colonie	1		1
Cohoes	3		3
Rensselaer	5		5
Watervliet	6		6
Shenedehowa	1		1
Rotterdam/Mohanasen	1		1
Guilderland	1		1
Menands	2		2
Green Island	2		2
TOTAL ENROLLMENT	314		314
REVENUE PER PUPIL	15,912	-	876
EXPENSES PER PUPIL	13,048	-	1,033

[illegible]

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

Trustee Name:

Martha Snyder

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

Brighter Choice Charter Schools

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

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

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

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

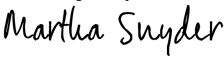
If Yes, for each school, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

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

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

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

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps Taken to Avoid Conflict of Interest
<i>Please write "None" if applicable. Do not leave this space blank.</i>				
None	None			

DocuSigned by:

 D4D794E8219B438...

6/4/2019

Signature

Date

Please note that this document is considered a public record and as such, may be made available to members of the public upon request under the Freedom of Information Law. Personal contact information provided below will be redacted.

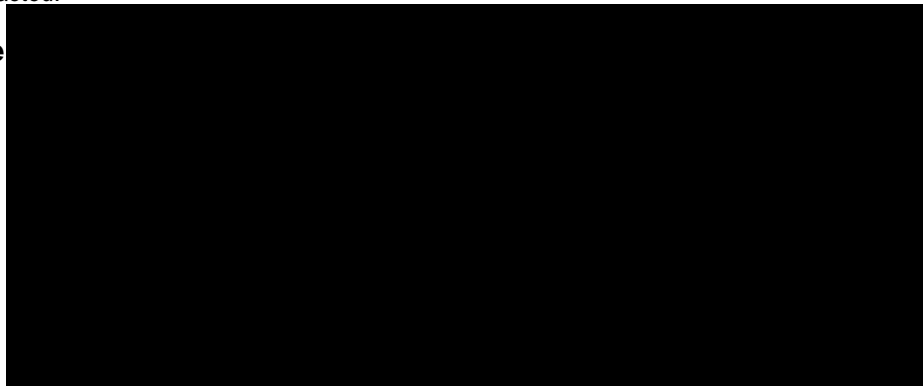
Business Telephone:

Business Address:

E-mail Address:

Home Telephone:

Home Address:



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

Trustee Name:

Trudy Hanmer

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

Brighter Choice Children’s School

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

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

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

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

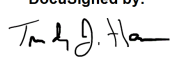
If Yes, for each school, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

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

Date(s)	Nature of Financial Interest/Transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to yourself
None	Please write "None" if applicable. Do not leave this space blank.		

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

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

DocuSigned by:

 6F0DD3F6C4EA4CD...

6/6/2019

Signature

Date

Please note that this document is considered a public record and as such, may be made available to members of the public upon request under the Freedom of Information Law. Personal contact information provided below will be redacted.

Business Telephone: _____

Business Address: _____

E-mail Address: _____

Home Telephone: _____

Home Address: _____

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

Trustee Name:

Kevin Kearns

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

Bronx Academy of Promise

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

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

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

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

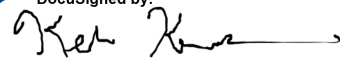
If Yes, for each school, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

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

Date(s)	Nature of Financial Interest/Transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to yourself
None	Please write "None" if applicable. Do not leave this space blank.		

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

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps Taken to Avoid Conflict of Interest
<i>Please write "None" if applicable. Do not leave this space blank.</i>				
None				

DocuSigned by:

 645FD8196FEF459...

6/11/2019

Signature

Date

Please note that this document is considered a public record and as such, may be made available to members of the public. Information provided below will be made available to the public.

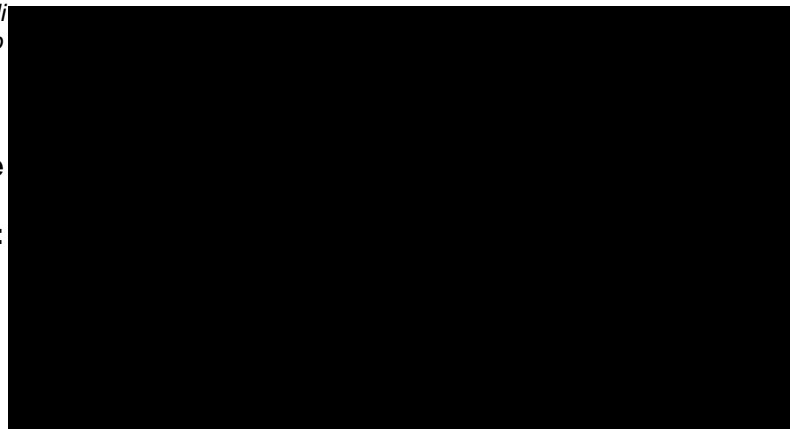
Business Telep

Business Address

E-mail Address:

Home Telephone

Home Address:



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

Trustee Name:

Zoe Nelson

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

Brighter Choice Charter Schools

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

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

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

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

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

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

Date(s)	Nature of Financial Interest/Transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to yourself
November, 2018	The bakery I own with my husband purchased a new set of ovens for the bakery		

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

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps Taken to Avoid Conflict of Interest
<i>Please write "None" if applicable. Do not leave this space blank.</i>				
None				

DocuSigned by:

 4EF7A004891E405...

6/12/2019

Signature

Date

Please note that this document is considered a public record and as such, may be made available to members of the public upon request under the Freedom of Information Law. Personal contact information provided below will be redacted.

Business Telephone: _____

Business Address: _____

E-mail Address: _____

Home Telephone: _____

Home Address: _____

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

Trustee Name:

Nilsa Velilla

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

Brighter Choice Charter Schools

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

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

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

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

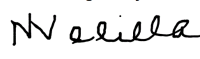
If Yes, for each school, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

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

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

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

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps Taken to Avoid Conflict of Interest
<i>Please write "None" if applicable. Do not leave this space blank.</i>				
NONE	NONE	NONE	NONE	NONE

DocuSigned by:

 ABB9E74CEA204A1...

6/20/2019

Signature

Date

Please note that this document is considered a public record and as such, may be made available to members of the public upon request under the Freedom of Information Law. Personal contact information provided below will be redacted.

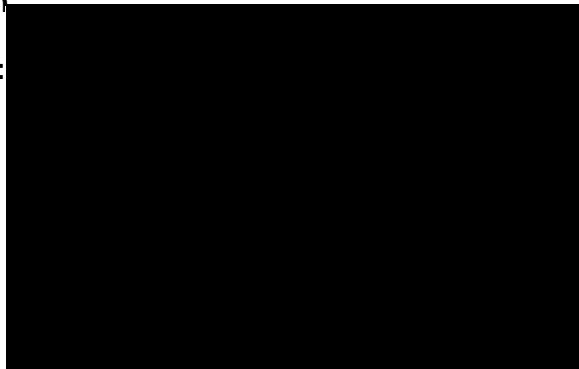
Business Telephone:

Business Address:

E-mail Address:

Home Telephone:

Home Address:



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

Trustee Name:

Robert J. McLaughlin

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

Brighter Choice

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

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

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

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

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

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

Date(s)	Nature of Financial Interest/Transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to yourself
NONE	Please write "None" if applicable. Do not leave this space blank.		

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

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps Taken to Avoid Conflict of Interest
NONE				

DocuSigned by:

 C8DC8AAA2E8A4E6...

6/8/2019

Signature

Date

Please note that this document is considered a public record and as such, may be made available to members of the public upon request under the Freedom of Information Law. Personal contact information provided below will be redacted.

Business Telephone: _____

Business Address: _____

E-mail Address: _____

Home Telephone: _____

Home Address: _____

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

Trustee Name:

Nicole Maresca

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

Brighter Choice Charter Schools

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

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

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

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

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

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

Date(s)	Nature of Financial Interest/Transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to yourself
None	Please write "None" if applicable. Do not leave this space blank.		

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

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps Taken to Avoid Conflict of Interest
<i>Please write "None" if applicable. Do not leave this space blank.</i>				
None				

DocuSigned by:

 E02429BCD7B74C2...

6/4/2019

Signature

Date

Please note that this document is considered a public record and as such, may be made available to members of the public upon request under the Freedom of Information Law. Personal contact information provided below will be redacted.

Business Telephone: _____

Business Address: _____

E-mail Address: _____

Home Telephone: _____

Home Address: _____

Disclosure of Financial Interest by a Current or Proposed Board of Trustees Member

Name: Ashleigh Smith

Name of Charter School Education Corporation (the Charter School Name, if the charter school is the only school operated by the education corporation):

Brighter Choice Charter Schools

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g. president, treasurer, parent representative).

Treasurer

2. Are you an employee of any school operated by the education corporation?

 Yes ^x No

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

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

 Yes ^x No

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

4. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six-month period prior to such service. If there has been no such interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-3 above, you need not disclose again your employment status, salary, etc.

Date(s)	Nature of financial interest/transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you
<i>Please write "None" if applicable. Do not leave this space blank.</i>			
None			

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

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

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

DocuSigned by:

 DE2DD6886A21413

7/8/2019

Signature

Date

Please note that this document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. Personal contact information provided below will be redacted.

Business Teleph

Business Address

E-mail Address:

Home Telephone

Home Address:

last revised 08/21/2018

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

Trustee Name:

Shawn wallace

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

Brighter Chioce Charter Schools

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

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

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

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

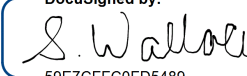
If Yes, for each school, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

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

Date(s)	Nature of Financial Interest/Transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to yourself
None	Please write "None" if applicable. Do not leave this space blank.		

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

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps Taken to Avoid Conflict of Interest
<i>Please write "None" if applicable. Do not leave this space blank.</i>				
None				

DocuSigned by:

 59E7CFFC0FD5489...

6/11/2019

Signature

Date

Please note that this document is considered a public record and as such, may be made available to members of the public upon request under the Freedom of Information Law. Personal contact information provided below will be redacted.

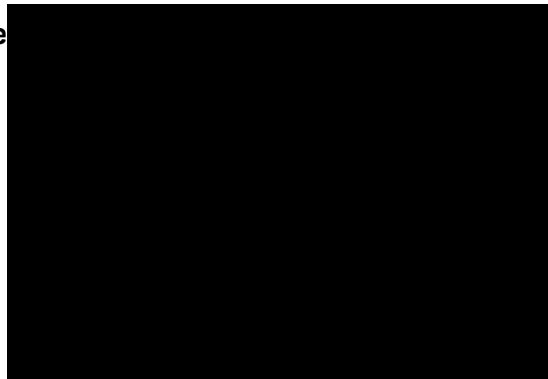
Business Telephone

Business Address:

E-mail Address:

Home Telephone:

Home Address:





Entry 8 BOT Table

Last updated: 08/01/2019

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

1. Current Board Member Information (Enter info for each BOT member)

	Trustee Name and Email Address	Position on the Board	Committee Affiliations	Voting Member Per By-Laws (Y/N)	Number of Terms Served	Start Date of Current Term (MM/DD/YYYY)	End Date of Current Term (MM/DD/YYYY)	Board Meetings Attended During 2018-19
1	Martha Snyder [REDACTED]	Chair	Finance	Yes	3	11/1/2018	11/1/2021	11
2	Trudy Hanmer [REDACTED]	Vice Chair	Academic, Governance	Yes	2	06/01/2019	06/01/2022	10
3	Ashleigh Smith [REDACTED]	Treasurer	Finance	Yes	1	01/01/2019	01/01/2022	8
4	Zoe Nelson [REDACTED]	Secretary	Academic, Finance	Yes	3	08/01/2016	08/01/2019	10
5	Nilsa Velilla [REDACTED]	Trustee/Member	Academic, Governance	Yes	4	08/01/2018	08/01/2021	5 or less
6	Shawn Wallace [REDACTED]	Trustee/Member	Governance	Yes	2	05/01/2014	06/01/2020	9

7	Robert McLaughl	Trustee/Member		Yes		04/11/2019	04/11/2022	5 or less
8	Nicole Maresca	Trustee/Member				05/06/2019	05/06/2022	5 or less
9								

1a. Are there more than 9 members of the Board of Trustees? No

2. INFORMATION ABOUT MEMBERS OF THE BOARD OF TRUSTEES

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

a. Total Number of BOT Members on June 30, 2019	8
b.Total Number of Members Added During 2018-19	2
c. Total Number of Members who Departed during 2018-19	0
d.Total Number of members in 2018-19, as set by in Bylaws, Resolution or Minutes	5

3. Number of Board meetings held during 2018-19 11

4. Number of Board meetings scheduled for 2019-20 12

Thank you.



Entry 9 - Board Meeting Minutes

Last updated: 07/26/2019

[Instructions for submitting minutes of the BOT monthly meetings](#)

Regents, NYCDOE, and Buffalo BOE authorized schools must either provide a link to a complete set of minutes that are posted on the charter school website, or upload a complete set of board meeting minutes from July 2018-June 2019, which should match the number of meetings held during the 2018-19 school year.

BRIGHTER CHOICE CHARTER SCHOOL FOR GIRLS

Are all monthly BOT meeting minutes posted, which should match the number of meetings held during 2018-19 school year, on the charter school's website?

Yes

A. Provide if posted on the charter school's website a URL link to the Monthly Board Meeting Minutes, which should match the number of meetings held during the 2018-19 school year.

<https://app2.boardontrack.com/public/ZMGdjp/home>



Entry 10 Enrollment and Retention of Special Populations

Last updated: 08/01/2019

Instructions for Reporting Enrollment and Retention Strategies

Describe the efforts the charter school has made in 2018-19 toward meeting targets to attract and retain enrollment of students with disabilities, English language learners/Multilingual learners, and students who are economically disadvantaged. In addition, describe the school's plans for meeting or making progress toward meeting its enrollment and retention targets in 2019-20.

BRIGHTER CHOICE CHARTER SCHOOL FOR GIRLSSection Heading

Recruitment/Attraction Efforts Toward Meeting Targets

	Describe Recruitment Efforts in 2018-19	Describe Recruitment Plans in 2019-20
Economically Disadvantaged	<p>BCCSG's admissions policy offers a preference for economically disadvantaged students.</p> <p>The school uses targeted language in marketing and enrollment events to ensure that families understand how school strives to fulfill needs of economically disadvantaged students. This language covers our free uniform program, community eligibility status for breakfast and lunch, program, backpack program, and additional transportation within mile and a half radius of school.</p> <p>The BCCSG Parent Coordinator oversees school recruitment strategies to ensure the high enrollment of economically disadvantaged students. These strategies include: holding open house recruitment events, building and establishing a presence at community events, maintaining a relationship with local homeless shelters, advertising in local publications that focus on enrollment, and direct mail campaigns. In 2017-18, the school implemented a branding strategy with content and experiential marketing. For the 2018-2019</p>	<p>In 2018-19, our percentage of ED students was 89% and our district was 70%. Going forward, we will:</p> <ul style="list-style-type: none">· Continue to use targeted language in marketing and enrollment events to ensure that families understand how school strives to fulfill needs of economically disadvantaged students including: free uniform shoes, community eligibility status for breakfast and lunch, addition of supper program, backpack program, additional transportation within mile and a half radius of school.· Mail campaigns· Bus and Bus Shelter Advertisement· Commercial <ul style="list-style-type: none">· Continue to employ a parent coordinator who focuses on serving parents and any special family needs. The Parent coordinator will also oversee school identified recruitment strategies to ensure high enrollment of economically disadvantaged students. These include;· Duplicating our top performing strategies· Holding open house recruitment events· Building and establishing a presence in community events· Know and approach local homeless shelters

	<p>school's year, BCCS partnered with CollectiveEfforts Marketing. This marketing group supported Brighter Choice with initiatives for content and experiential marketing.</p>	<ul style="list-style-type: none"> · Continuing with the partnership with APD's Handle with Care program and having two school counselors to provide increased group and individual counseling. · Continued implementation of targeted Social-Emotional programs by classroom teachers and a Character Education Teacher
English Language Learners/Multilingual Learners	<p>BCCSG's admissions policy offers a preference for English language learners. The school uses targeted language in marketing and enrollment events to ensure that families understand how school strives to fulfill needs of ELL students. Our marketing images continue to be diversified to represent scholars from many cultures. Our application is available in Spanish. We also added a Google translation feature to our website.</p> <p>Our recruitment activities target preschools in communities with high numbers of ELL students. We have also cultivated a relationship with US Committee for Refugees and Immigrants (USCRI http://refugees.org/field-office/albany/) to support current families and inform others about school choice.</p> <p>We have supported our initiative to recruit more refugees and immigrants by budgeting for a liaison who will focus on establishing relationships throughout Capital Region and informing families about school.</p> <p>In addition, we have focused on will aligned content on our social media page to our overall marketing goal of enrolling increase numbers of English Language Learners. We have Spanish translators available for tours. We also work with Pashto and Bengali translators who are available based on incoming families need. During the school year we have used these translators to service our current families. We have advertising materials in English, Spanish, and Arabic. We also are having our application translated to Arabic.</p>	<p>In 2018-19, our percentage of ELLs was 8% and our district was 12%. Going forward, we will:</p> <ul style="list-style-type: none"> · Continued efforts with the following; · Targeted language in marketing and enrollment events to ensure that families understand how school strives to fulfill needs of ELL students · Marketing images continue to be diversified to represent scholars from many cultures. · Partnerships will be cultivated with a variety of local businesses and marketing materials posted. · Ensure enrollment activities target preschools in communities with high numbers of ELL students. · Ensured school admission policy revised to establish a weighing for ELL students. · Employed a 1.0 FTE ELL teacher. · Cultivate a relationship with US Committee for Refugees and Immigrants (USCRI http://refugees.org/field-office/albany/) to support current families and inform others about school choice. · Managing and continuing to re-strategize the Brighter Choice social media presence. · Ensuring our programs have appropriately dedicated and trained/certified staff. · Ensuring Spanish translators are available during family events and dismissal. · Continuing our relationships with a Bengali translator for various family events. · Translating our application into Spanish, Arabic and Bengali. · Cultivating relationships with current ELL families
		<p>In 2018-19, our percentage of SWD was 4% and our district was 13%. Going forward, we plan to continue implementing the strategies currently in place, with the addition of: Re-launching our school's website to highlight services we provide to meet the needs of all</p>

Students with Disabilities

BCCSG's admissions policy offers a preference for students with disabilities. BCCSG uses targeted language in marketing and enrollment events to ensure that families understand how school strives to fulfill needs of SWD students. Our open houses include time for prospective parents to connect with teachers and school leaders and discuss student needs, and begin to build relationships. We ensure that our SPED Coordinator is present during this time. We post Open House advertisements on our social media that market our school as accommodating ELLs and students with IEPs. We are in the process of creating a referral program where employees and parents will be motivated to refer families/community members to BCCS to service the needs to their student with an IEP. Further, in 2018-19, BCCSG added one ICT kindergarten classroom.

students, including students from special populations and including more videos on social media pages that intentionally highlight us meeting the needs of our special population.

- School continues to be intentional about seeking out prospective staff members who are dual certified to serve SWD.
- School will continue to employ parent coordinator position focused on serving parents and any special family needs.
- School will cultivate a relationship with the organization Spotted Zebra.
- School will continue to employ a certified Special Education Coordinator responsible for overseeing programs that provide educational assistance to IEP scholars as well and providing special education services to IEP scholars.
- School will keep revised open house that includes a time for prospective parents to connect with teachers and school leaders to discuss student needs, and begin to build relationships; school will ensure that the SPED Coordinator is present to help and field questions.
- School will initiate grass root marketing and a commercial emphasizing our special education programming.
- Brighter Choice continues to cultivate a relationship with Saint Rose in order to host student teachers who are enrolled in Special Education courses.
- SPED coordinator will continue to refine the Student Support Team process which entails meeting regularly concerning at-risk students for initial and follow-up meetings. This allows our staff to be responsive to the needs of our students and identify students who may need further evaluation or identification.
- Brighter Choice continues to be flexible to meet the needs of all students. This year BCCS will include a co-teaching first grade classroom to serve the needs of three students with disabilities.
- BCCS will continue to make internal schedule changes to specific homeroom schedules as needed in order to meet student needs. We continue to explore additional programming options in order to attract and retain Students with Disabilities.
- Brighter Choice will continue with the two counselor model.

- Continue cultivating a relationship with district CSE members informing them of our programming
- School will hire an additional Special Education teacher

Retention Efforts Toward Meeting Targets

	Describe Retention Efforts in 2018-19	Describe Retention Plans in 2019-20
Economically Disadvantaged	<p>To retain ED students BCCSG offers the following supports:</p> <p>We employ a Parent Coordinator to focus on serving parents and any special family needs.</p> <p>BCCSG provides additional transportation within mile and a half radius of school.</p> <p>We offer an incentivized attendance program for scholars with low attendance.</p> <p>We offer free breakfast, lunch, and supper for all students.</p> <p>We offer free uniforms.</p> <p>Our afterschool program is free.</p> <p>We have an extended day and school year.</p> <p>We offer social and emotional health programs to support children living with effects of poverty, including a family therapy clinic in partnership with Parsons, and participation in the Albany Police Department's Handle with Care program, which supports student struggling with trauma outside of the classroom.</p> <p>We hired an additional school counselor in 2018-19 to allow for increased group and individual counseling.</p>	<p>Our retention rate for ED students was 77% between 2017-18 and 2018-19. Going forward, we will:</p> <ul style="list-style-type: none"> · Continue to focus and support families who are experiencing economic hardship. · Employing a second counselor to provide additional group and individual counseling. · Utilizing a counselor to support families with counseling appointments or any follow up appointments. · Continue to extend supper program to serve scholars participating in backpack program and afterschool programs. Include afterschool tutoring during the school year. · Continue to provide transportation for students less than 1.5 mile radius and Schenectady transportation. · Continue to implement an incentivized attendance program for scholars with low attendance.
English Language Learners/Multilingual	<p>BCCSG offers the following supports for ELLs:</p> <p>We employ a full time ESL teacher. In addition, our support staff includes two School Counselors, two Student Success Coordinators, three Rtl teachers, a SPED Coordinator, and two SPED-certified teachers.</p> <p>In addition, our Parent Coordinator focuses on serving parents and any special family needs.</p> <p>We established an ELL community liaison position to support a connection between BCCSG and prospective families.</p> <p>We recruit prospective staff members who are bilingual and can support families of ELL students.</p> <p>We provided translation support in Spanish</p>	<p>Our retention rate for ELLs was 90% between 2017-18 and 2018-19. Going forward, we will:</p> <ul style="list-style-type: none"> · Continue with all current efforts and build capacity with current staff to service needs of ELL students through professional

Learners	<p>and Arabic at orientations, enrollment events, and at other occasions as needed. We have a relationship with US Committee for Refugees and Immigrants (USCRI http://refugees.org/field-office/albany/) to support current families by connecting networks of support.</p> <p>We continue to build capacity with current staff to service needs of ELL students through professional development opportunities with CASDA and University of Albany and opportunities for collaboration with the ELL teacher at BCCS-B.</p>	<p>development opportunities with CASDA and opportunities for collaboration with the ELL teacher at BCCS-B.</p>
Students with Disabilities	<p>BCCSG offers the following supports for students with disabilities:</p> <p>We employ a certified Special Education Coordinator who responsible for overseeing programs that provide educational assistance to IEP scholars as well and providing special education services to IEP scholars. Our SPED coordinator re-initiated the Student Support Team which meets regularly concerning at-risk students for initial and follow-up meetings. This allows our staff to be responsive to the needs of our students and identify students who may need further evaluation or identification. In addition, our student support staff includes two School Counselors, two Student Success Coordinators, three RtI teachers, and two SPED-certified teachers. In addition, our Parent Coordinator focuses on serving parents and any special family needs. We are intentional about recruiting prospective staff members who are certified to serve SWD. Brighter Choice Girls has also cultivated a relationship with Saint Rose in order to host student teachers who are enrolled in Special Education courses. Brighter Choice Girls continues to be flexible to meet the needs of all students. This year BCCS-G added a co-teaching Kindergarten classroom to serve the needs of three students with disabilities. We make internal schedule changes to specific homeroom schedules as needed in order to meet student needs. We continue to explore additional programming options in order to attract and retain Students with Disabilities. In 2017-18, we introduced a family mental health clinic to serve the school community and also cultivated a relationship with</p>	<p>Our retention rate for SWD was 80% between 2017-18 and 2018-19. Going forward, we will:</p> <ul style="list-style-type: none"> · Continue with efforts · BCCS will continue to make internal schedule changes to specific homeroom schedules as needed to retain Students with Disabilities.



Entry 11 Classroom Teacher and Administrator Attrition

Last updated: 08/01/2019

Report changes in teacher and administrator staffing.

Instructions for completing the Classroom Teacher and Administrator Attrition Tables

Charter schools must complete the tables titled 2018-2019 Classroom Teacher and Administrator Attrition to report changes in teacher and administrator staffing during the 2018-2019 school year. Please provide the full time equivalent (FTE) of staff on June 30, 2018; the FTE for any departed staff from July 1, 2018 through June 30, 2019; the FTE for added staff from July 1, 2018 through June 30, 2019; and the FTE of staff added in newly created positions from July 1, 2018 through June 30, 2019 using the tables provided.

1. Classroom Teacher Attrition Table

	FTE Classroom Teachers on 6/30/18	FTE Classroom Teachers Departed 7/1/18 - 6/30/19	FTE Classroom Teachers Filling Vacant Positions 7/1/18 - 6/30/19	FTE Classroom Teachers Added in New Positions 7/1/18 - 6/30/19	FTE of Classroom Teachers on 6/30/19
	25	9	7	0	23

2. Administrator Position Attrition Table

	FTE Administrative Positions on 6/30/18	FTE Administrators Departed 7/1/18 - 6/30/19	FTE Administrators Filling Vacant Positions 7/1/18 - 6/30/19	FTE Administrators Added in New Positions 7/1/18 - 6/30/19	FTE Administrative Positions on 6/30/19
	2	0	0	0	2

3. Tell your school's story

Charter schools may provide additional information in this section of the Annual Report about their respective teacher and administrator attrition rates as some teacher or administrator departures do not reflect advancement or movement within the charter school networks. Schools may provide additional detail to reflect a teacher’s advancement up the ladder to a leadership position within the network or an administrator’s movement to lead a new network charter school.

(No response)

4. Charter schools must ensure that all prospective employees receive clearance through [the NYSED Office of School Personnel Review and Accountability](#) (OSPRA) prior to employment. After an employee has been cleared, schools are required to maintain proof of such clearance in the file of each employee. For the safety of all students, charter schools must take immediate steps to terminate the employment of individuals who have been denied clearance. Once the employees have been terminated, the school must terminate the request for clearance in the TEACH system.

Have all employees have been cleared through the NYSED TEACH system?

Yes

5. For perspective or current employees whose clearance has been denied, have you terminated their employment and removed them from the TEACH system?

	Not Applicable
--	----------------

Thank you



Entry 12 Uncertified Teachers

Created: 08/01/2019 • Last updated: 08/28/2019

Instructions for Reporting Percent of Uncertified Teachers

The table below is reflective of the information collected through the online portal for compliance with New York State Education Law 2854(3)(a-1) for teaching staff qualifications. Enter the relevant full time equivalent (FTE) count of teachers in each column. For example, a school with 20 full time teachers and 5 half time teachers would have an FTE count of 22.5. If more than one column applies to a particular teacher, please select one column for the FTE count. Please do not include paraprofessionals, such as teacher assistants.

FTE count of uncertified teachers on 6/30/18, and each uncertified teacher should be counted only once.

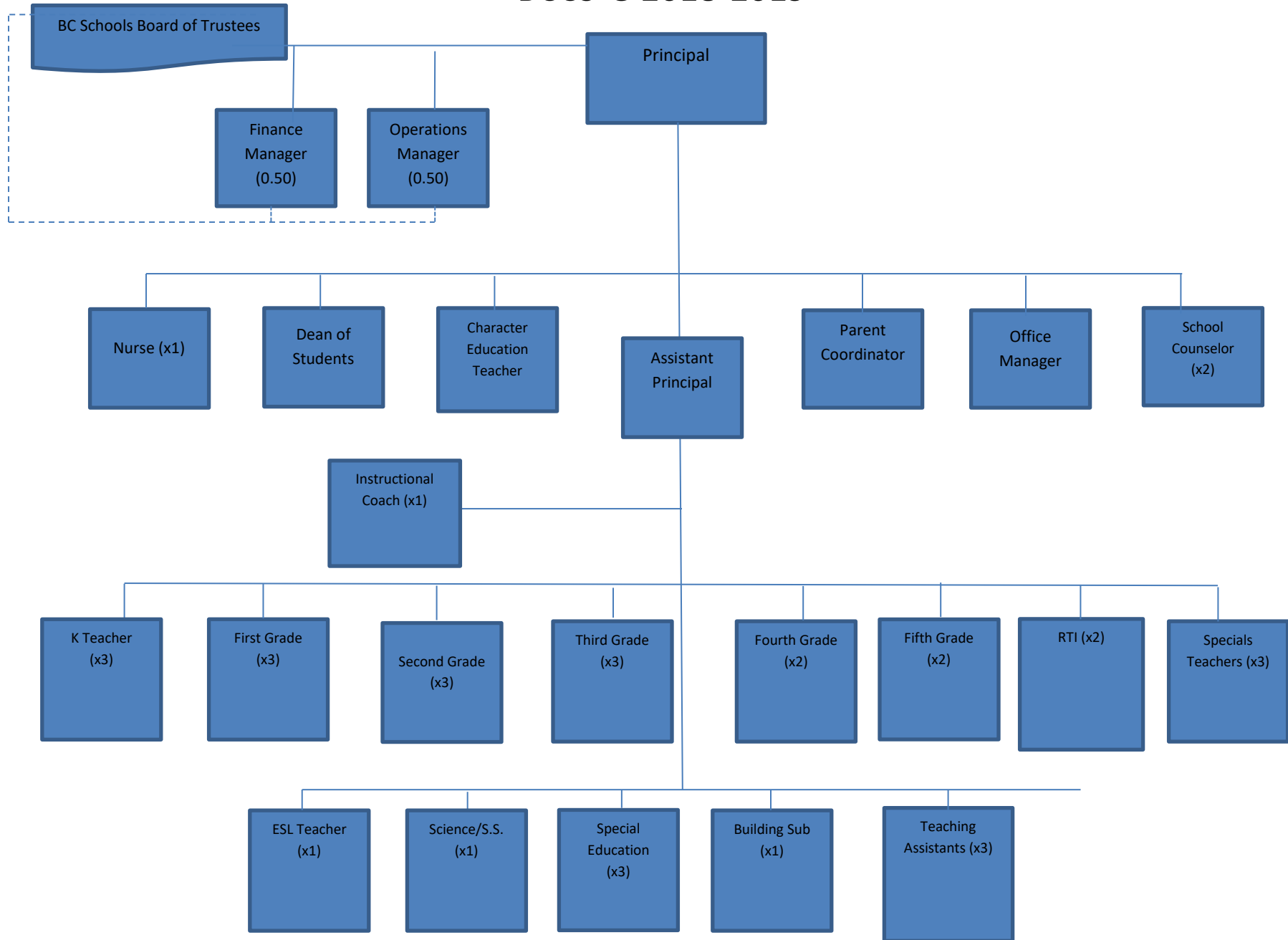
	FTE Count
1. Total FTE count of uncertified teachers (6-30-19)	9
2. FTE count of uncertified teachers with at least three years of elementary, middle or secondary classroom teaching experience (6-30-19)	7
3. FTE count of uncertified teachers who are tenured or tenure track college faculty (6-30-19)	0
4. FTE count of uncertified teachers with two years of Teach for America experience (6-30-19)	0
5. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (6-30-19)	1
6. FTE count of uncertified teachers who do not fit into any of the prior four categories (6-30-19)	1

FTE Count of All Uncertified Teachers as of 6/30/19 9

FTE Count of All Certified Teachers as of 6/30/19 16

Thank you.

BCCS-G 2018-2019



BCCS-G 2018-2019

Second Grade (x2)

Park w/ TA

Hildebrand w/ TA

Third Grade
(x3) Farley,
Palmatier,
Ferguson

Fourth Grade
(x2) Balling,
Forbes

3-5 Science/ SS Upper school and Math interventionist

Brighter Choice 2019-20 School Calendar

<p>15-16 New Staff Reports half-days 19 All staff returns PD 26-27 Kindergarten Camp</p>	<table><tr><th colspan="7">August 2019</th></tr><tr><th>S</th><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>S</th></tr><tr><td></td><td></td><td></td><td></td><td>1</td><td>2</td><td>3</td></tr><tr><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td></tr><tr><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td></tr><tr><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td></tr><tr><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td><td>31</td></tr></table>	August 2019							S	M	T	W	Th	F	S					1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	<table><tr><th colspan="7">SEPTEMBER 2019</th></tr><tr><th>S</th><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>S</th></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td></tr><tr><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td></tr><tr><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td></tr><tr><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td></tr><tr><td>29</td><td>30</td><td></td><td></td><td></td><td></td><td></td></tr></table> <p>2 No School – Labor Day 3 First Day of School; Beginning of Trimester 1</p>	SEPTEMBER 2019							S	M	T	W	Th	F	S	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30					
August 2019																																																																																																				
S	M	T	W	Th	F	S																																																																																														
				1	2	3																																																																																														
4	5	6	7	8	9	10																																																																																														
11	12	13	14	15	16	17																																																																																														
18	19	20	21	22	23	24																																																																																														
25	26	27	28	29	30	31																																																																																														
SEPTEMBER 2019																																																																																																				
S	M	T	W	Th	F	S																																																																																														
1	2	3	4	5	6	7																																																																																														
8	9	10	11	12	13	14																																																																																														
15	16	17	18	19	20	21																																																																																														
22	23	24	25	26	27	28																																																																																														
29	30																																																																																																			
<p>TBD Emergency EARLY RELEASE 4 No School- Professional Development 14 No School – Columbus Day</p>	<table><tr><th colspan="7">OCTOBER 2019</th></tr><tr><th>S</th><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>S</th></tr><tr><td></td><td></td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr><tr><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td></tr><tr><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td></tr><tr><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td></tr><tr><td>27</td><td>28</td><td>29</td><td>30</td><td>31</td><td></td><td></td></tr></table>	OCTOBER 2019							S	M	T	W	Th	F	S			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31			<table><tr><th colspan="7">NOVEMBER 2019</th></tr><tr><th>S</th><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>S</th></tr><tr><td></td><td></td><td></td><td></td><td></td><td>1</td><td>2</td></tr><tr><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td></tr><tr><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td></tr><tr><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td></tr><tr><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td></tr></table> <p>11 No School – Veteran's Day 27-29 No School – Thanksgiving Break 29 End of Trimester 1</p>	NOVEMBER 2019							S	M	T	W	Th	F	S						1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
OCTOBER 2019																																																																																																				
S	M	T	W	Th	F	S																																																																																														
		1	2	3	4	5																																																																																														
6	7	8	9	10	11	12																																																																																														
13	14	15	16	17	18	19																																																																																														
20	21	22	23	24	25	26																																																																																														
27	28	29	30	31																																																																																																
NOVEMBER 2019																																																																																																				
S	M	T	W	Th	F	S																																																																																														
					1	2																																																																																														
3	4	5	6	7	8	9																																																																																														
10	11	12	13	14	15	16																																																																																														
17	18	19	20	21	22	23																																																																																														
24	25	26	27	28	29	30																																																																																														
<p>2 Start of Trimester 2 13 Half Day (11:30) Academic Conferences 20 No School- Professional Development 23-31 No School – Winter Break</p>	<table><tr><th colspan="7">DECEMBER 2019</th></tr><tr><th>S</th><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>S</th></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td></tr><tr><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td></tr><tr><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td></tr><tr><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td></tr><tr><td>29</td><td>30</td><td>31</td><td></td><td></td><td></td><td></td></tr></table>	DECEMBER 2019							S	M	T	W	Th	F	S	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31					<table><tr><th colspan="7">JANUARY 2020</th></tr><tr><th>S</th><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>S</th></tr><tr><td></td><td></td><td></td><td>1</td><td>2</td><td>3</td><td>4</td></tr><tr><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td></tr><tr><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td></tr><tr><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td></tr><tr><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td><td>31</td><td></td></tr></table> <p>1 No School – Winter Break 20 No School – MLK Day</p>	JANUARY 2020							S	M	T	W	Th	F	S				1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	
DECEMBER 2019																																																																																																				
S	M	T	W	Th	F	S																																																																																														
1	2	3	4	5	6	7																																																																																														
8	9	10	11	12	13	14																																																																																														
15	16	17	18	19	20	21																																																																																														
22	23	24	25	26	27	28																																																																																														
29	30	31																																																																																																		
JANUARY 2020																																																																																																				
S	M	T	W	Th	F	S																																																																																														
			1	2	3	4																																																																																														
5	6	7	8	9	10	11																																																																																														
12	13	14	15	16	17	18																																																																																														
19	20	21	22	23	24	25																																																																																														
26	27	28	29	30	31																																																																																															
<p>17-21 No School – February Break 24 No School- Professional Development</p>	<table><tr><th colspan="7">FEBRUARY 2020</th></tr><tr><th>S</th><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>S</th></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td>1</td></tr><tr><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td></tr><tr><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td></tr><tr><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td></tr><tr><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td></tr></table>	FEBRUARY 2020							S	M	T	W	Th	F	S							1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	<table><tr><th colspan="7">MARCH 2020</th></tr><tr><th>S</th><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>S</th></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td></tr><tr><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td></tr><tr><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td></tr><tr><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td></tr><tr><td>29</td><td>30</td><td>31</td><td></td><td></td><td></td><td></td></tr></table> <p>13 End of Trimester 2 16 Start of Trimester 3 20 Half Day (11:30) Academic Conferences 25-26 NYS ELA Testing (3-5)</p>	MARCH 2020							S	M	T	W	Th	F	S	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31				
FEBRUARY 2020																																																																																																				
S	M	T	W	Th	F	S																																																																																														
						1																																																																																														
2	3	4	5	6	7	8																																																																																														
9	10	11	12	13	14	15																																																																																														
16	17	18	19	20	21	22																																																																																														
23	24	25	26	27	28	29																																																																																														
MARCH 2020																																																																																																				
S	M	T	W	Th	F	S																																																																																														
1	2	3	4	5	6	7																																																																																														
8	9	10	11	12	13	14																																																																																														
15	16	17	18	19	20	21																																																																																														
22	23	24	25	26	27	28																																																																																														
29	30	31																																																																																																		
<p>9 No School- Professional Development 10-17 No School – Spring Break 22-23 NYS Math Testing (3-5)</p>	<table><tr><th colspan="7">APRIL 2020</th></tr><tr><th>S</th><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>S</th></tr><tr><td></td><td></td><td></td><td>1</td><td>2</td><td>3</td><td>4</td></tr><tr><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td></tr><tr><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td></tr><tr><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td></tr><tr><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td><td></td><td></td></tr></table>	APRIL 2020							S	M	T	W	Th	F	S				1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30			<table><tr><th colspan="7">MAY 2020</th></tr><tr><th>S</th><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>S</th></tr><tr><td></td><td></td><td></td><td></td><td></td><td>1</td><td>2</td></tr><tr><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td></tr><tr><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td></tr><tr><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td></tr><tr><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td></tr></table> <p>18-29 Science Performance 25 No School – Memorial Day 26 No School – Teacher Work Day</p>	MAY 2020							S	M	T	W	Th	F	S						1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
APRIL 2020																																																																																																				
S	M	T	W	Th	F	S																																																																																														
			1	2	3	4																																																																																														
5	6	7	8	9	10	11																																																																																														
12	13	14	15	16	17	18																																																																																														
19	20	21	22	23	24	25																																																																																														
26	27	28	29	30																																																																																																
MAY 2020																																																																																																				
S	M	T	W	Th	F	S																																																																																														
					1	2																																																																																														
3	4	5	6	7	8	9																																																																																														
10	11	12	13	14	15	16																																																																																														
17	18	19	20	21	22	23																																																																																														
24	25	26	27	28	29	30																																																																																														
<p>1 NYS Written Science Test (Grade 4) 17 EOY Field Trip 19 5th Graduation 19 End of Trimester 3 22 K Graduation 26 Last Day of School; Half Day</p>	<table><tr><th colspan="7">JUNE 2020</th></tr><tr><th>S</th><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>S</th></tr><tr><td>31</td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td></tr><tr><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td></tr><tr><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td></tr><tr><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td></tr><tr><td>28</td><td>29</td><td>30</td><td></td><td></td><td></td><td></td></tr></table>	JUNE 2020							S	M	T	W	Th	F	S	31	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30					<table><tr><th colspan="7">JULY 2020</th></tr><tr><th>S</th><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>S</th></tr><tr><td></td><td></td><td></td><td>1</td><td>2</td><td>3</td><td>4</td></tr><tr><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td></tr><tr><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td></tr><tr><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td></tr><tr><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td><td>31</td><td></td></tr></table> <p>First & Last Day Half Day Professional Development Special Event No School</p>	JULY 2020							S	M	T	W	Th	F	S				1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	
JUNE 2020																																																																																																				
S	M	T	W	Th	F	S																																																																																														
31	1	2	3	4	5	6																																																																																														
7	8	9	10	11	12	13																																																																																														
14	15	16	17	18	19	20																																																																																														
21	22	23	24	25	26	27																																																																																														
28	29	30																																																																																																		
JULY 2020																																																																																																				
S	M	T	W	Th	F	S																																																																																														
			1	2	3	4																																																																																														
5	6	7	8	9	10	11																																																																																														
12	13	14	15	16	17	18																																																																																														
19	20	21	22	23	24	25																																																																																														
26	27	28	29	30	31																																																																																															

Scholar Days: 183
Teacher Days: 197
New Teacher Days: 199

Updated 2019_6_6