

Application: Brooklyn Emerging Leaders Academy Charter School

Jen Pasek - jen@pasekconsulting.com
2022-2023 Annual Report

Summary

ID: 0000000245

Labels: SUNY Trustees

Entry 1 School Info and Cover Page

Completed - Aug 2 2023

Instructions

Required of ALL Charter Schools

Each Annual Report begins with a completed School Information and Cover Page. The information is collected in a survey format within the [Annual Report Portal](#). When entering information in the portal, some of the following items may not appear, depending on your authorizer and/or your responses to related items.

Entry 1 School Information and Cover Page

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

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

BASIC INFORMATION

a. SCHOOL NAME

(Select name from the drop down menu)

BROOKLYN EMERGING LEADERS ACADEMY CHARTER SCHOOL 800000088150

a1. Popular School Name

BELA

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

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

SUNY BOARD OF TRUSTEES

c. School Unionized

Is your charter school unionized?

No

d. DISTRICT / CSD OF LOCATION

CSD #16 - BROOKLYN

e. Date of Approved Initial Charter

Oct 4 2016

f. Date School First Opened for Instruction

Aug 14 2017

g. Approved School Mission and Key Design Elements

(Regents, NYCDOE and Buffalo BOE authorized schools only)

N/A for SUNY Schools

h. School Website Address

<https://www.belahs.org/>

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

314

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

231

k. Grades Served

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

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

Responses Selected:

| |
|----------|
| 9 |
| 10 |
| 11 |
| 12 |
| ungraded |

I. Charter Management Organization

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

No

FACILITIES INFORMATION

m. FACILITIES

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

No, just one site.

School Site 1 (Primary)

m1. SCHOOL SITES

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

| | Physical Address | Phone Number | District/CSD | Grades to be Served at Site for previous year (K-5, 6-9, etc.) | Grades to be Served at Site for coming year (K-5, 6-9, etc.) | Receives Rental Assistance for Which Grades (If yes, enter the appropriate grades. If no, enter No). |
|--------|---|--------------|--------------|--|--|--|
| Site 1 | 125 Stuyvesant Avenue, Brooklyn, NY 11221 | 347-473-8830 | NYC CSD 16 | 9-12 | 9-12 | No |

m1a. Please provide the contact information for Site 1.

| | Name | Title | Work Phone | Alternate Phone | Email Address |
|---|----------------|--------------------------|--------------|-----------------|--|
| School Leader | Nicia Fullwood | Head of School | 347-473-8830 | | nicia@belahs.org |
| Operational Leader | Nicole Davis | Chief Operating Officer | 347-473-8830 | | nicole@belahs.org |
| Compliance Contact | Nicole Davis | Chief Operating Officer | 347-473-8830 | | nicole@belahs.org |
| Complaint Contact | Nicia Fullwood | Head of School | 347-473-8830 | | nicia@belahs.org |
| DASA Coordinator | Camile Gayle | Chief of Student Affairs | 347-473-8830 | | camile@belahs.org |
| Phone Contact for After Hours Emergencies | Nicia Fullwood | Head of School | 214-563-9930 | | nicia@belahs.org |

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

Co-located Space

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

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

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

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

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

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

Site 1 Certificate of Occupancy (COO)

Site 1 Fire Inspection Report

This is required, marked optional for administrative purposes.

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

Separate by semi-colon (;)

N/A

CHARTER REVISIONS DURING THE 2022-2023 SCHOOL YEAR

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

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

No

ATTESTATIONS

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

| | |
|-----------------|--|
| Name | JEN PASEK |
| Position | Consultant |
| Phone/Extension | 518-542-9810 |
| Email | JEN@PASEKCONSULTING.COM |

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

Responses Selected:

Yes



As outlined in ENTRY 10:

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

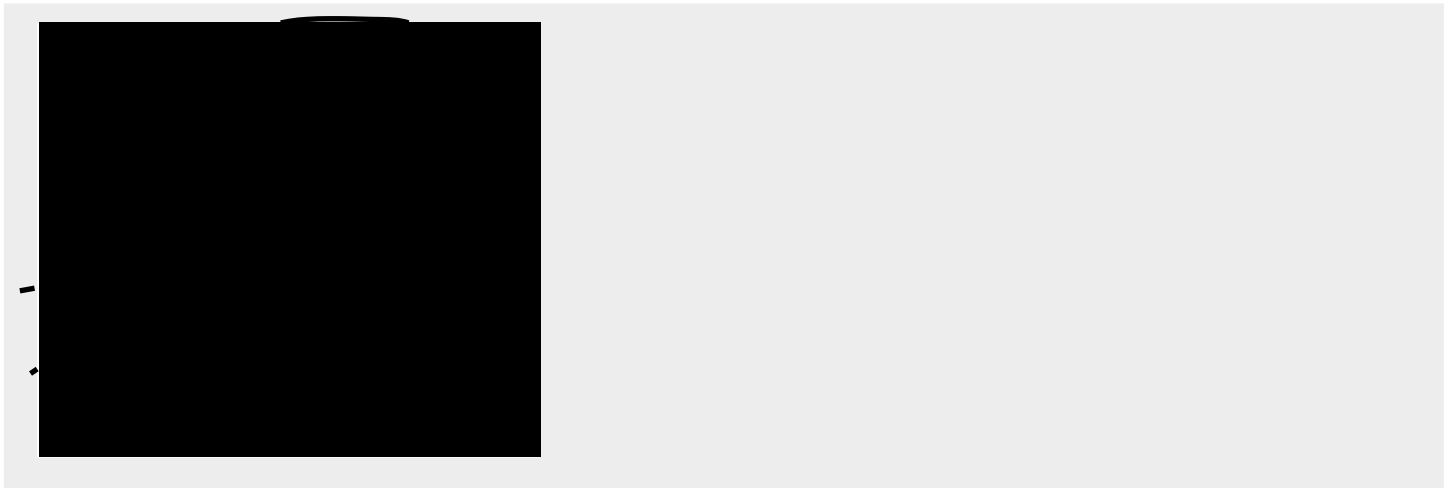
Responses Selected:

Yes

Signature, Head of Charter School

Signature, President of the Board of Trustees



Date

Aug 2 2023



Thank you.

Entry 2 Links to Critical Documents on School Website

Completed - Aug 2 2023

Instructions

Required of ALL Charter Schools noting that SUNY-authorized charter schools are not required to submit item 5: Authorizer-approved DASA policy and NYSED-Approved School Discipline Policy

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

1. Current Annual Report (i.e., 2021-2022 Annual Report);[\[1\]](#)
2. Board meeting notices, agendas and documents;
3. New York State School Report Card;
4. Authorizer-approved DASA Policy and NYSED-Approved School Discipline Policy (**For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY**);
5. District-wide safety plan, not a building level safety plan (as per the September 2021 [Emergency Response Plan Memo](#));
6. Authorizer-approved FOIL Policy; and
7. Subject matter list of FOIL records. (Example: See [NYSED Subject Matter List](#))

[\[1\]](#) Each charter school is required to make the Annual Report publicly available by August 1 and to post on their respective charter school website. Each school should post an updated and complete version to include accountability data and financial statements that are not or may not be available until after the August deadline (i.e., Report when financials have been submitted in November.)

Form for Entry 2 Links to Critical Documents on School Website

School Name: Brooklyn Emerging Leaders Academy Charter School

Required of ALL Charter Schools noting that SUNY-authorized charter schools are not required to submit item 4: Authorizer-approved DASA policy and NYSED-Approved School Discipline Policy

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

[New York State Report Card](#)

[Emergency Response Plan Memo](#)

[NYSED Subject Matter List](#)

| | Link to Documents |
|---|---|
| 1. Current Annual Report (i.e., 2022-2023 Annual Report) | https://belahs.org/compliance/ |
| 2. Board meeting notices, agendas and documents | https://belahs.org/board-of-trustees/ |
| 3. New York State School Report Card | https://belahs.org/compliance/ |
| 4. Authorizer-approved DASA Policy and NYSED-Approved School Discipline Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY) | |
| 5. District-wide safety plan, not a building level safety plan (as per the September 2021 Emergency Response Plan Memo) | https://belahs.org/compliance/ |
| 6. Authorizer-approved FOIL Policy | https://belahs.org/compliance/ |
| 7. Subject matter list of FOIL records. (Example: See NYSED Subject Matter List) | https://belahs.org/compliance/ |

Thank you.



Entry 3 Progress Toward Goals

Incomplete - Hidden from applicant

Instructions

Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY

The following tables reflect formatting in the online portal required for Board of Regents, NYCDOE, and Buffalo BOE authorized charter schools only. These charter schools should report all Progress Toward Charter Goals as per their currently approved charters no later than **November 1, 2023**.

PLEASE NOTE: This is a required task, and it is marked optional for administrative purposes only.

Entry 3 Progress Toward Goals

PROGRESS TOWARD CHARTER GOALS

Regents, NYCDOE, and Buffalo BOE-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 no later than November 1, 2023.

1. ACADEMIC STUDENT PERFORMANCE GOALS

Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY

The following tables reflect formatting in the online portal required for Board of Regents, NYCDOE, and Buffalo BOE authorized charter schools only. These charter schools should report all Progress Toward Charter Goals as per their currently approved charters no later than **November 1, 2023**.

2022-2023 Progress Toward Attainment of Academic Goals

| | Academic Student Performance Goal | Measure Used to Evaluate Progress Toward Attainment of Goal | Goal - Met, Not Met or Unable to Assess | If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable |
|------------------|-----------------------------------|---|---|---|
| Academic Goal 1 | | | | |
| Academic Goal 2 | | | | |
| Academic Goal 3 | | | | |
| Academic Goal 4 | | | | |
| Academic Goal 5 | | | | |
| Academic Goal 6 | | | | |
| Academic Goal 7 | | | | |
| Academic Goal 8 | | | | |
| Academic Goal 9 | | | | |
| Academic Goal 10 | | | | |

2. Do have more academic goals to add?

(No response)

2022-2023 Progress Toward Attainment of Academic Goals

| | Academic Student Performance Goal | Measure Used to Evaluate Progress Toward Attainment of Goal | Goal - Met, Not Met or Unable to Meet | If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable |
|------------------|-----------------------------------|---|---------------------------------------|---|
| Academic Goal 21 | | | | |
| Academic Goal 22 | | | | |
| Academic Goal 23 | | | | |
| Academic Goal 24 | | | | |
| Academic Goal 25 | | | | |
| Academic Goal 26 | | | | |
| Academic Goal 27 | | | | |
| Academic Goal 28 | | | | |
| Academic Goal 29 | | | | |
| Academic Goal 30 | | | | |
| Academic Goal 31 | | | | |
| Academic Goal 32 | | | | |
| Academic Goal 33 | | | | |
| Academic Goal 34 | | | | |
| Academic Goal 35 | | | | |
| Academic Goal 36 | | | | |
| Academic Goal 37 | | | | |
| Academic Goal 38 | | | | |
| Academic Goal 39 | | | | |
| Academic Goal 40 | | | | |
| Academic Goal 41 | | | | |

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|------------------|--|--|--|--|
| Academic Goal 42 | | | | |
| Academic Goal 43 | | | | |
| Academic Goal 44 | | | | |
| Academic Goal 45 | | | | |
| Academic Goal 46 | | | | |
| Academic Goal 47 | | | | |
| Academic Goal 48 | | | | |
| Academic Goal 49 | | | | |
| Academic Goal 50 | | | | |
| Academic Goal 51 | | | | |
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| Academic Goal 62 | | | | |
| Academic Goal 63 | | | | |
| Academic Goal 64 | | | | |
| Academic Goal 65 | | | | |
| Academic Goal 66 | | | | |
| Academic Goal 67 | | | | |
| Academic Goal 59 | | | | |

| | | | | |
|------------------|--|--|--|--|
| Academic Goal 60 | | | | |
| Academic Goal 61 | | | | |
| Academic Goal 62 | | | | |

4. ORGANIZATION GOALS

For the 2022-2023 school year, any organization goals that cannot be evaluated due to school closure resulting in a lack of data and changes in testing, surveying, and other usual practices should be reported as “N/A”.

2022-2023 Progress Toward Attainment of Organization Goals

| | Organizational Goal | Measure Used to Evaluate Progress | Goal - Met, Not Met, or Unable to Assess | If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable |
|-------------|---------------------|-----------------------------------|--|---|
| Org Goal 1 | | | | |
| 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 response)

6. FINANCIAL GOALS

2022-2023 Progress Toward Attainment of Financial Goals

| | Financial Goals | Measure Used to Evaluate Progress | Goal - Met, Not Met, or Partially Met | If not met, describe efforts the school will take to meet goal. |
|------------------|-----------------|-----------------------------------|---------------------------------------|---|
| Financial Goal 1 | | | | |
| Financial Goal 2 | | | | |
| Financial Goal 3 | | | | |
| Financial Goal 4 | | | | |
| Financial Goal 5 | | | | |

7. Do have more financial goals to add?

(No response)

2021-2022 Progress Toward Attainment of Financial Goals

| | Financial Goals | Measure Used to Evaluate Progress | Goal - Met, Not Met, or Partially Met | If not met, describe efforts the school will take to meet goal. |
|-------------------|-----------------|-----------------------------------|---------------------------------------|---|
| Financial Goal 6 | | | | |
| Financial Goal 7 | | | | |
| Financial Goal 8 | | | | |
| Financial Goal 9 | | | | |
| Financial Goal 10 | | | | |

Thank you.

Entry 3 Accountability Plan Progress Reports

Completed - Oct 30 2023

Instructions

SUNY-Authorized Charter Schools ONLY- Complete Template and Upload to Epicenter

SUNY-authorized charter schools must download an Accountability Plan Progress Report template at [Accountability Plan Progress Report](#). After completing, SUNY-authorized charter schools must upload the document into the Annual Report Portal, and into the SUNY Epicenter document management system by September 15, 2023.

PLEASE NOTE: This is a required task, and it is marked optional for administrative purposes only.

[BELA APPR-2022-23 to submit](#)

Filename: BELA_APPR-2022-23_to_submit.docx Size: 150.2 kB

Entry 4 - Audited Financial Statements

Completed - Nov 1 2023

Required of ALL Charter Schools

ALL SUNY-authorized charter schools must upload the financial statements and related documents in PDF format into the [Annual Report Portal](#) and into the SUNY Epicenter document management system no later than **November 1, 2023**. **SUNY-authorized charter schools** are asked to ensure that security features such as password protection are turned off.

ALL Regents, NYCDOE, and Buffalo BOE-authorized charter schools must upload final, audited financial statements to the [Annual Report Portal](#) no later than **November 1, 2023**. Upload the independent auditor's report, any advisory and/or management letter, and the internal controls report as one submission, combined into a PDF file, ensuring that security features such as password protections are removed from all school uploaded documents.

PLEASE NOTE: This task appears as visible and optional task in the online portal until August 1 2023 but will be identified as a required task thereafter and due on November 1, 2023. This is a required task, and it is marked optional for administrative purposes only.

[BELA 2022-2023 Annual Financial Audit Complete final](#)

Filename: BELA_2022-2023_Annual_Financial_Au_TxbkkNn.pdf Size: 1.4 MB

Entry 4a – Audited Financial Report Template (SUNY)

Completed - Nov 1 2023

[Instructions - SUNY-Authorized Charter Schools ONLY](#)

SUNY-authorized schools must download the Excel spreadsheet entitled "Audited Financial Statement Template" at <http://www.newyorkcharters.org/fiscal/>. After completing, schools must upload the document into the [Annual Report Portal](#) and into the SUNY Epicenter document management system no later than **November 1, 2023**.

PLEASE NOTE: This is a required task, and it is marked optional for administrative purposes only.

[BELA 2022-2023 Annual Financial Audit Template](#)

Filename: BELA_2022-2023_Annual_Financial_A_PMWxyQy.xlsx Size: 174.7 kB

Entry 4b – Audited Financial Report Template (BOR/NYC/BOE)

Incomplete - Hidden from applicant

[Instructions - Regents-Authorized Charter Schools ONLY](#)

Regents-authorized schools must download and complete the Excel spreadsheet entitled “Audited Financial Report Template” from the online portal or the [2022-2023 Annual Reports](#) webpage. Upload the completed file in Excel format and submit by **November 1, 2023**.

Please complete one spreadsheet at the Education Corporation level and submit the same spreadsheet for each of the schools.

EDUCATION CORPORATIONS WITH MORE THAN ONE SCHOOL SHOULD COMPLETE THE EXCEL SPREADSHEET FOR THE EDUCATION CORPORATION AS A WHOLE, NOT FOR THE INDIVIDUAL SCHOOLS. PLEASE SUBMIT THE SAME EXCEL SPREADSHEET FOR EACH OF THE SCHOOLS.

PLEASE NOTE: This is a required task, and it is marked optional for administrative purposes only.

Entry 4c – Additional Financial Documents

Incomplete - Hidden from applicant

Regents, NYCDOE and Buffalo BOE authorized schools must upload financial documents and submit by **November 1, 2023**. The items listed below should be uploaded, with an explanation if not applicable or available. For example, a “federal Single Audit was not required because the school did not expend federal funds of more than the \$750,000 Threshold.”

1. Advisory and/or Management letter
2. Federal Single Audit
3. Agreed-Upon Procedure Report
4. Evidence of Required Escrow Account for each school^[1]
5. Corrective Action Plan for Audit Findings and Management Letter Recommendations

^[1] Note: For BOR schools chartered or renewed after the 2017-2018 school year, the escrow account per school is \$100,000.

PLEASE NOTE: This is a required task, and it is marked optional for administrative purposes only.

Entry 4d - Financial Contact Information

Incomplete - Hidden from applicant

Regents, NYCDOE, and Buffalo BOE authorized schools should enter financial contact information directly into the form within the portal by **November 1, 2023**.

Form for "Financial Contact Information"

1. School Based Fiscal Contact Information

| | School Based Fiscal Contact Name | School Based Fiscal Contact Email | School Based Fiscal Contact Phone |
|--|-------------------------------------|--------------------------------------|--------------------------------------|
| | | | |

2. Audit Firm Contact Information

| | School Audit Contact Name | School Audit Contact Email | School Audit Contact Phone | Years Working With This Audit Firm |
|--|------------------------------|-------------------------------|-------------------------------|---------------------------------------|
|--|------------------------------|-------------------------------|-------------------------------|---------------------------------------|

| | | | | |
|--|--|--|--|--|
| | | | | |
|--|--|--|--|--|

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 |
|--|-----------|----------------|-----------------|-------|-------|-----------------|
| | | | | | | |

Entry 5 – Fiscal Year 2023-2024 Budget

Completed - Oct 30 2023

SUNY-authorized charter schools should download the [2023-2024 Budget and Quarterly Report Template and the 2023-2024 Budget Narrative Questionnaire](#) from the SUNY website and upload the completed templates into the Annual Report Portal and into the Epicenter document management system. **Due November 1, 2023.**

Regents, NYCDOE, and Buffalo BOE authorized charter schools should upload a copy of the school's FY22 Budget using the [2023-2024 Budget Template](#) into the Annual Report Portal or from the Annual Report website. **Due November 1, 2023.**

The Assumptions column should be completed for all revenue and expense items unless the item is self-explanatory. Where applicable, 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.

PLEASE NOTE: This is a required task, and it is marked optional for administrative purposes only.

[2023-2024 Annual Budget\(GW75A\)\(BrookEmergiLeaderAcademCharteSchool\)](#)

Filename: 2023-2024_Annual_BudgetGW75ABrook_ctbiaAC.xlsx Size: 1.7 MB

[BELA - 2023-24 Budget-Narrative-Questionnaire](#)

Filename: BELA_-_2023-24_Budget-Narrative-Qu_TqH4fj0.pdf Size: 31.6 kB

Entry 6 – Board of Trustees Disclosure of Financial Interest Form

Completed - Aug 2 2023

Required of ALL Charter Schools

Each member of the charter school's Board of Trustees who served on a charter school education corporation governing one or more charter schools for any period during the 2022-2023 school year must complete and sign a Trustee [Disclosure of Financial Interest Form](#) is due on August 1, 2023. Acceptable signature formats include:

- Digitally certified PDF signature (i.e., DocuSign)
- Manual signature (1. download to print, 2. manually sign, 3. scan signed document to PDF, and 4. upload into portal)

All completed forms must be collected and uploaded in .PDF format for each individual member. **The education corporation is responsible for ensuring that each member who served on the board during the 2022-2023 school year completes the form.**

Charter schools **must** submit the latest version of the form. Forms completed from past years will not be accepted.

Trustees serving on an education corporation that governs more than one school are not required to complete a separate disclosure for each school governed by the education corporation. In the Trustee Disclosure of Financial Interest Form, trustees must disclose information relevant to any of the schools served by the governing education corporation.

[BELA B Canty 2022-23 BOT Disclosure of Financial Interest](#)

Filename: BELA_B_Canty_2022-23_BOT_Discosur_IgpKbcf.pdf Size: 459.6 kB

[BELA C Socias 2022-23 BOT Disclosure of Financial Interest](#)

Filename: BELA_C_Socias_2022-23_BOT_Disclosu_0eHfsKe.pdf Size: 454.5 kB

[BELA D](#)

Filename: BELA_D_Hall_2022-23_BOT_Discosur_EyzKvaz.pdf Size: 458.3 kB

[BELA A](#)

Filename: BELA_A_McKenzie_2022-23_BOT_Discr_RPJl6O7.pdf Size: 458.5 kB

[BELA D Nathaniel 2022-23 BOT Disclosure of Financial Interest](#)

Filename: BELA_D_Nathaniel_2022-23_BOT_Discr_zDLYe0g.pdf Size: 468.3 kB

[BELA A](#)

Filename: BELA_A_Mends_2022-23_BOT_Disclosu_02fUrfr.pdf Size: 454.3 kB

[BELA I Aytes 2022-23 BOT Disclosure of Financial Interest](#)

Filename: BELA_I_Aytes_2022-23_BOT_Discosur_IKgsfHR.pdf Size: 456.0 kB

[BELA J](#)

Filename: BELA_J_Dill_022-23_BOT_Disclosure_F5EiZHz.pdf Size: 452.9 kB

[BELA M Lackwood 2022-23 BOT Disclosure of Financial Interest](#)

Filename: BELA_M_Lackwood_2022-23_BOT_Disclo_uhLr1ig.pdf Size: 455.1 kB

[BELA M Garner 2022-23 BOT Disclosure of Financial Interest](#)

Filename: BELA_M_Garner_2022-23_BOT_Disclosu_7G5L2Mo.pdf Size: 454.6 kB

[BELA S Haislip 2022-23 BOT Disclosure of Financial Interest](#)

Filename: BELA_S_Haislip_2022-23_BOT_Disclos_dMp8FEp.pdf Size: 456.3 kB

Entry 7 BOT Membership Table

Completed - Aug 2 2023

Instructions

Required of ALL charter schools

ALL charter schools or education corporations governing multiple schools must complete the Board of Trustees Membership Table within the online portal. Please be sure to include and identify parents who are members of the Board of Trustees and indicate whether parents are voting or non-voting members.

Entry 7 BOT Table

1. SUNY-AUTHORIZED charter schools are required to provide information for VOTING Trustees only.

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

Authorizer:

Who is the authorizer of your charter school?

SUNY

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

| | Trustee Name | Trustee Email Address | Position on the Board | Committee Affiliations | Voting Member Per By-Laws (Y/N) | Number of Completed Terms Served | Start Date of Current Term (MM/DD/YYYY) | End Date of Current Term (MM/DD/YYYY) | Board Meetings Attended During 2022-2023 |
|---|------------------|-----------------------|-----------------------|------------------------|---------------------------------|----------------------------------|---|---------------------------------------|--|
| 1 | Diane Nathaniel | [REDACTED] | Chair | Academic | Yes | 4 | 7/1/2021 | 6/30/2023 | 7 |
| 2 | Andre McKenzie | [REDACTED] | Trustee/Member | External Affairs | Yes | 3 | 7/1/2022 | 6/30/2024 | 8 |
| 3 | Michael Lackwood | [REDACTED] | Treasurer | Finance | Yes | 4 | 7/1/2021 | 6/30/2023 | 7 |
| 4 | Alma Mends | [REDACTED] | Trustee/Member | Governance | Yes | 3 | 7/1/2022 | 6/30/2024 | 10 |
| 5 | Ilymaani Aytes | [REDACTED] | Trustee/Member | External Affairs | Yes | 3 | 7/1/2022 | 6/30/2024 | 11 |
| 6 | Mellanie Garner | [REDACTED] | Trustee/Member | Governance | Yes | 3 | 7/1/2022 | 6/30/2024 | 10 |
| 7 | Brenda Canty | [REDACTED] | Vice Chair | External Affairs | Yes | 3 | 7/1/2021 | 6/30/2023 | 11 |
| 8 | Jonathan Dill | [REDACTED] | Trustee/Member | Academic | Yes | 2 | 6/1/2021 | 6/30/2023 | 10 |
| 9 | Deborah Hall | [REDACTED] | Trustee/Member | Governance | Yes | 2 | 6/1/2021 | 6/30/2023 | 9 |

| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|

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

Yes

1b. Board Member Information

| | Trustee Name | Trustee Email Address | Position on the Board | Committee Affiliations | Voting Member Per By-Laws (Y/N) | Number of Terms Served | Start Date of Current Term (MM/DD/YYYY) | End Date of Current Term (MM/DD/YYYY) | Board Meetings Attended During 2022-2023 |
|----|-----------------------|-----------------------|-----------------------|------------------------|---------------------------------|------------------------|---|---------------------------------------|--|
| 10 | Stacy Haislip / Dubov | [REDACTED] | Trustee/Member | Finance | Yes | 4 | 7/1/2022 | 6/30/2024 | 5 or less |
| 11 | Christina Socias | [REDACTED] | Trustee/Member | Academic | Yes | 2 | 6/1/2021 | 6/30/2023 | 9 |
| 12 | | | | | | | | | |
| 13 | | | | | | | | | |
| 14 | | | | | | | | | |
| 15 | | | | | | | | | |

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

No

2. INFORMATION ABOUT MEMBERS OF THE BOARD OF TRUSTEES

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

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

3. Number of Board meetings held during 2022-2023

12

4. Number of Board meetings scheduled for 2023-2024

12

Total number of Voting Members on June 30, 2023:

11

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

0

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

0

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

11

Thank you.

Entry 8 Board Meeting Minutes

Incomplete - Hidden from applicant

Instructions - Required of Regents, NYCDOE, and Buffalo BOE Authorized Schools ONLY

Schools must upload a complete set of monthly board meeting minutes (July 2022-June 2023), which should match the number of meetings held during the 2022-2023 school year, as indicated in the above table. The minutes provided must be the final version approved by the school's Board of Trustees and may be uploaded individually or as one single combined file. Board meeting minutes must be submitted by **August 1, 2023**.

Entry 9 Enrollment & Retention

Completed - Aug 2 2023

Instructions for submitting Enrollment and Retention Efforts

Required of ALL Charter Schools

Describe the good faith efforts the charter school has made in 2022-2023 toward meeting targets to attract and retain the enrollment of Students with Disabilities (SWDs), English Language Learners (ELLs), 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 2023-2024.

***SUNY-authorized charter schools**

The education corporation must include a plan for the charter to meet or exceed enrollment and retention targets established by the SUNY Trustees for students with disabilities, ELLs, and students who are eligible to participate in the FRPL program. See the [enrollment and retention target calculator](#) to find specific targets.

Entry 9 Enrollment and Retention of Special Populations

Good Faith Efforts to Meet Recruitment Targets (Attract)

| | Describe Recruitment Efforts in 2022-2023 | Describe Recruitment Plans in 2023-2024 |
|----------------------------|--|--|
| Economically Disadvantaged | <p>Recruitment of Economically Disadvantaged (ED) Students</p> <ul style="list-style-type: none"> • BELA distributes marketing materials in housing developments as well as schools in CSD 16; • We initiate one-on-one meetings with middle school guidance counselors about BELA's high school program; • BELA holds community meetings in CSD 16 to share information about our program; • BELA meets with Brooklyn-based supervisors for the Administration for Children's Services to share information about BELA; and • We offer "Buddy Days" for incoming students. | <p>In the 2022-23 school year, our enrollment for ED students was 81.4% and the local district enrolled 82.7% ED students in similar grades. We will continue with current strategies in 2023-24 to enroll and retain the three subgroups.</p> |
| English Language Learners | <p>Recruitment of English Language Learners (ELLs)</p> <ul style="list-style-type: none"> • All BELA marketing materials are available in Spanish; • We recruit in area middle schools with ELL populations; • Spanish-speaking staff members support recruitment efforts; and • The BELA application is available in multiple languages. | <p>In 2022-23, we enrolled 3% English Language Learners (plus 1% Former ELLS) while the local district enrolled 8.7% ELL students.</p> |
| Students with Disabilities | <p>"Recruitment of Students with Disabilities (SWD)</p> <ul style="list-style-type: none"> • All BELA marketing materials describe our special education services; • We hold individual meetings with middle school guidance counselors to share information about our | <p>In the 2022-23 school year, our enrollment of SWD was 20.3% compared to the local district's 27%.</p> |

special education program;

- BELA holds community meetings in CSD 16, as well as with Brooklyn ACS supervisors, to share information about our program;
- We hold one-on-one meetings with middle school guidance counselors to discuss our special education program

Good Faith Efforts To Meet Enrollment Retention Targets

| | Describe Retention Efforts in 2022-2023 | Describe Retention Plans in 2023-2024 |
|----------------------------|--|---|
| Economically Disadvantaged | <ul style="list-style-type: none"> ● We provide a high-quality breakfast, lunch, and supper onsite for every student. ● Identifying Students At Risk for Academic Failure: BELA currently uses the Lexile assessment and Performance Series math screening assessment to identify students' incoming levels. For students who score at grade 3 or below, we also administer the Qualitative Reading Inventory to pinpoint students' needs and provide targeted instruction in those areas. In addition, we use the Wilson program to provide students with additional support in phonemic awareness. ● Leadership Academy: BELA's leadership academy (LA) is our version of advisory. Each LA group has a mentor that meets with students daily. The LA mentor is a family's first point of contact and is the primary advocate for the student as they navigate other systems in the school. LA mentors are expected to hold one-on-one check-in meetings with their mentees on a biweekly basis. In addition, they are also encouraged to communicate regularly with families. The LA mentor may collaborate with the Student Life Team to support specific student needs, as applicable. One of BELA's primary methods of building relationships is ensuring that every student has at least one adult they can connect with. Our approach to mental health and social-emotional learning is | <p>82% of our eligible ED students returned in the fall 2022 from the previous year. Given that we have a significant population of ED students, we have well-developed supports for this group that we will continue to implement in the upcoming school year.</p> |

designed to meet the needs of our predominantly ED student population.

Several key components of BELA's social-emotional program include:

- ACES: We administer the ACES (Adverse Childhood Exposure Survey) to identify students who do not have mandated counseling but may nevertheless benefit from additional social-emotional support. Based on the results of the ACES, students may be referred to meet with their grade level social worker. In some cases, if the BELA social worker determines that a student needs more specialized counseling, we recommend outside providers to the family. We have developed relationships with agencies in the community such as the Bedford-Stuyvesant Family Health Center, which is one organization where we have referred families.

- Power Group: As a tier 1 intervention for social-emotional learning, we offer a weekly small-group social emotional learning class called "power group" that every student participates in. Our power groups follow a scope and sequence created by BELA and aligned to CASEL's 5 core competencies of social-emotional learning (self-awareness, self-management, responsible decision making, relationship skills, and social awareness) 9-12.

- One-on-One Counseling: Every student receives at least one individual check-in with a social worker at least every month. Some students participate in counseling on a more frequent basis.

- Attendance: Since day one, we have set high expectations for

student attendance. This is part of our culture education when students start at BELA (which we informally refer to as the process of “becoming BELA-fied”). Our head of school reviews weekly attendance reports. We started the 2020-21 school year with 30 chronically absent students; by the end of the year this number decreased to eight. Students who are failing all classes and also have attendance issues attend separate meetings with the upper or lower school dean, and the grade level social worker. We aim to provide solutions to support students, such as transitioning a student to a course on Apex. The student life team works to understand the root cause of the students’ attendance issues and design a solution for the student. For example, if a student is having trouble getting up for remote learning, we might start having a member of the attendance team send the student a wakeup call or text the student during the day. The student life team maintains a tracker to record the details of each meeting with a student.

- District-Charter Collaborative: Student Resilience: In our first charter term we are proud that BELA was selected to participate in the District-Charter Collaborative, hosted by the NYC DOE. Through this collaboration, BELA’s social work team and the social work teams from our co-located schools Whitelaw Reid Academy of Arts and Business and Brooklyn Academy of Global Finance worked together to share best practices for student mental health. In 2018, after a successful experience with this work, we applied for and received a 5-year

| | | |
|-----------------------------------|---|--|
| | <p>grant as a group from the Substance Abuse and Mental Health Services Administration (SAMHSA). The grant funds an initiative investigating resilience for all of the schools in our building. When students are able to practice a growth mindset and understand intelligence as something that can be developed, they cultivate resilience, increasing persistence and curiosity. As part of this work, starting in 2021-22, we will be implementing a screener to measure resilience. The screener will ask questions such as: Are you hopeful in the morning? Are you excited to go to school? The goal of the project is to identify which students need tier 2 and tier 3 SEL support and build strong building-wide support for tier 1 services to foster students' resilience.</p> | |
| <p>English Language Learners</p> | <p>In addition to the strategies listed above for retaining ED students, BELA provides family translation services as needed and supports ELLs through a push-in approach. Our strategies for individualized support as described above are particularly effective for supporting ELLs.</p> | <p>75% of English Language Learners and 100% of former ELLs returned in 2022-23. We have a robust ELL program that will continue in the 2023-24 school year in order to support the retention of this group.</p> |
| <p>Students with Disabilities</p> | <p>BELA has an inclusive program in which all students, regardless of special designation, participate in at least one IB course. Our organizational structure includes a full-time dean of student support who oversees Integrated Co-Teaching (ICT) teaching pairs. BELA is also a member of the Collaborative for Inclusive Education. Through this relationship, a representative from</p> | <p>The retention rate of our students with disabilities who returned in the fall of 2022 was 87%.</p> |

the Collaborative visits BELA to provide observation and training at least once a month. One section per grade at BELA is an ICT classroom. In ICT classrooms, we expect teachers to use one of the six models of co-teaching as described by Marilyn Friend; we specifically encourage the use of team teaching, station teaching, or parallel teaching. We also offer Special Education Teacher Support Services (SETSS) for math and ELA. During SETSS classes, struggling students are supported in content standards that they need to master by the end of the course. As part of ongoing professional development, all teachers are trained in how to read an Individualized Education Plan (IEP) and form teaching strategies based on the IEPs of students in a classroom.

Entry 10 – Teacher and Administrator Attrition

Completed - Aug 2 2023

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

A. TEACH System – Employee Clearance

Required of ALL Charter Schools

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

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

1. Emergency Conditional Clearances

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

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

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

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

B. Emergency Conditional Clearances

Emergency Conditional Clearances

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

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

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

Attestation

Responses Selected:

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

Entry 11 Percent of Uncertified Teachers

Incomplete - Hidden from applicant

Instructions

Required of Regents, NYCDOE, and Buffalo BOE Authorized Charter Schools ONLY

The table below reflects the information collected through the online portal for compliance with New York State Education Law 2854(3)(a-1) for teaching staff qualifications. Uncertified teachers are those not certified pursuant to the State Certification Requirements established by the NYSED Commissioner of Education.

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.

Entry 11 Uncertified Teachers

School Name:

Instructions for Reporting Percent of Uncertified Teachers

Required of Regents, NYCDOE, and Buffalo BOE Authorized Charter Schools ONLY

The table below reflects the information collected through the online portal for compliance with New York State Education Law 2854(3)(a-1) for teaching staff qualifications. Uncertified teachers are those not certified pursuant to the State Certification Requirements established by the NYSED Commissioner of Education.

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 line applies to a teacher, please include in only one FTE uncertified category. Please do not include paraprofessionals, such as teacher aides.

CATEGORY A. 30% OR 5 UNCERTIFIED TEACHERS WHICHEVER IS LESS

| | FTE Count |
|--|-----------|
| i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2023) | |
| ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2023) | |
| iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2023) | |
| iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2023) | |
| Total Category A: 5 or 30% whichever is less | 0 |

CATEGORY B. PLUS FIVE UNCERTIFIED TEACHERS IN MATHEMATICS, SCIENCE, COMPUTER SCIENCE, TECHNOLOGY OR CAREER AND TECHNICAL EDUCATION.

| | FTE Count |
|--|-----------|
| i. Mathematics | |
| ii. Science | |
| iii. Computer Science | |
| iv. Technology | |
| v. Career and Technical Education | |
| Total Category B: not to exceed 5 | 0 |

CATEGORY C: PLUS 5 ADDITIONAL UNCERTIFIED TEACHERS

| | FTE Count |
|--|-----------|
| i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2023) | |
| ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2023) | |
| iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2023) | |
| iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2023) | |
| Total Category C: not to exceed 5 | 0 |

TOTAL FTE COUNT OF UNCERTIFIED TEACHERS (Sum of Categories A, B AND C)

(Include teachers who do not fit in one of these categories or if did fit would exceed the numerical limits for that category)

| | FTE Count |
|-------|-----------|
| Total | |

CATEGORY D: TOTAL FTE COUNT OF UNCATEGORIZED, UNCERTIFIED TEACHERS

(Include teachers who do not fit in one of these categories or if did fit would exceed the numerical limits for that category)

| | FTE Count |
|------------------|-----------|
| Total Category D | |

CATEGORY E: TOTAL FTE COUNT OF CERTIFIED TEACHERS

| | FTE Count |
|------------------|-----------|
| Total Category E | |

CATEGORY F: TOTAL FTE COUNT OF ALL TEACHERS

Please do not include paraprofessionals, such as teacher aides.

| | FTE Count |
|------------------|-----------|
| Total Category F | |

Thank you.



Entry 12 Organization Chart

Incomplete - Hidden from applicant

[Instructions](#)

Required of Regents, NYCDOE, and Buffalo BOE Authorized Charter Schools ONLY

Upload the 2022-2023 **Organization Chart**. The organization chart should be a graphic representation (A list will not be accepted.) and should include position titles and reporting (hierarchical) relationships. Employee names should **not** appear on the chart.

Entry 13 School Calendar

Completed - Aug 2 2023

[Instructions for submitting School Calendar](#)

Required of ALL Charter Schools

If the charter school has a tentative calendar based on available information and guidance at the time, please submit with the August 1, 2023 submission. Charter schools must upload a final school calendar into the portal and may do so at any time but no later than **September 15, 2023**.

School calendars must meet the [minimum instructional requirements](#) as required of other public schools "... *unless the school's charter requires more instructional time than is required under the regulations.*"

Board of Regents-authorized charter schools also are required to submit school calendars that clearly indicate the start and end date of the instructional year AND the number of instructional hours and/or instructional days for each month (also used to align to schools with extended days/years referenced in their mission statements/key design elements). See an example of a calendar showing the requested information. Schools **must** use a calendar format and ensure there is a monthly tally of instructional days.

PLEASE NOTE: This is a required task, and it is marked optional for administrative purposes only.

BELA SY23-24 Calendar

Filename: BELA_SY23-24_Calendar.pdf Size: 53.0 kB

Entry 14 Staff Roster

Incomplete - Hidden from applicant

INSTRUCTIONS

Required of Regents and NYCDOE-authorized Charter Schools ONLY

Please click on the MS Excel [Faculty/Staff Roster Template](#) and provide the following information for **ANY and ALL** instructional and non-instructional employees (all faculty and staff employed by the school during the 2022-2023 school year).

Use of the 2022-2023 Annual Report Faculty/Staff Roster Template is required. Each of the data elements, with the exception of the Notes, are required, and use of the drop-down options, when provided, is also required.

Reminders: Please use the Notes section provided to add any additional information as deemed necessary. Failure to adhere to the guidelines and validations in the Faculty/Staff Roster Template will result in a resubmission of a fully corrected roster.

Here is the complete list of data elements in the roster template and an explanation of what information is required to correctly complete this task.

| Roster Data Elements | Explanations |
|---|---|
| Authorizer NOTE: MUST BE DONE FIRST | Select your school's authorizer from the drop-down list first , before completing the roster. |
| School Name and Institution ID | Select your school's name from the drop-down list . |
| Faculty/Staff First Name | Enter the first name of the Faculty/Staff person. |
| Faculty/Staff Last Name | Enter the last name of the Faculty/Staff person. |
| TEACH ID | Enter the 7 digit TEACH ID for the Faculty/Staff person. |
| Role in School | Select the best choice of role of the Faculty/Staff person from the drop-down list . |

| | |
|--------------------------------------|--|
| CPR/AED Certification Status | Select the appropriate choice from the drop-down list . |
| Hire Date | Enter the date that the Faculty/Staff person was hired. |
| Start Date | Enter the date that the Faculty/Staff person actually began employment in this school. |
| Total Years' Experience in this Role | Enter Total Years of Experience that the Faculty/Staff person has in their current role. |
| Total Years at this School | Enter the Total Years that the Faculty/Staff person has been employed in this school. |
| Out-of-Certification Justification | Select the appropriate choice from the drop-down list . |
| Subject Taught | Select the appropriate choice from the drop-down list . |
| Notes | Optional |

Optional Additional Documents to Upload (BOR)

Incomplete



**GENERAL INSTRUCTIONS FOR
ANNUAL BUDGET/QUARTERLY REPORT**

TEMPLATE TABS




1- GRAY tab contains the Instructions

| | |
|-------------------------------------|--|
| Instructions | Provides description of tabs and input requirements. |
| Funding by District | Charter School Tuition Rates |

2- BLUE tabs require input of information

| | |
|---|--|
| 1.) Name of School | >Select school name from list. >Enter contact information. |
| 2.) Enrollment | Enter enrollment information for Annual Budget (& Revisions) and Quarterly Actuals. Includes: >Enrollment by Grade >Enrollment by District |
| 3.) Staffing Plan | Enter staffing plan information for Annual Budget (& Revisions) and Quarterly Actuals. Includes: >Full Time Equivalent (FTE), by Position Category, By Quarter >" Prior Year " column may <i>initially</i> be completed based upon preliminary data, and <i>subsequently</i> adjusted with Annual Audited data when the Quarter 2 Actuals are being submitted. |
| 4.) Yearly Budget | Enter Yearly Budget information. Includes: >" Prior Year " column may <i>initially</i> be completed based upon preliminary data, and <i>subsequently</i> adjusted with Annual Audited data when the Quarter 2 Actuals are being submitted. (Note: Quarterly Revenue allocation may be set) >Budgeted Enrollment data and Per Pupil Revenue for the current year are populated based upon input on tab "2.) Enrollment." >Budgeted FTE for current year is populated based upon input on tab "3.) Staffing Plan." >All other sources of revenue >All expenses >Budget Revisions, as necessary and <i>approved</i> by the school's Board of Directors, should be submitted when submitting Quarterly Actuals. |
| 5.) Balance Sheet | Enter Balance Sheet information for EdCorps. Separate schools merged into a primary EdCorp should NOT use this tab. >" Prior Year " column may be <i>initially</i> completed based upon preliminary data, and <i>subsequently</i> adjusted with Annual Audited data when the Quarter 2 Actuals are being submitted. |
| 6.) Quarterly Report | Enter Actual Quarterly Report information . Includes: >Actual Enrollment data and Per Pupil Revenue for the current year are populated based upon input on tab "2.) Enrollment." >Actual FTE for current year is populated based upon input on tab "3.) Staffing Plan." >All other sources of revenue >All expenses |
| 7.) Annual Report Requirement | Complete when submitting Actual Quarter 4. |

CELL COLORS & GUIDANCE COMMENTS

-  = Enter information into the light BLUE shaded cells.
-  = Cells labeled in ORANGE containe guidance regarding the input of information.
-  = Cells containing RED triangles in the upper right corner contain "guidance comments" on that particular line item. Please "mouse-over" the triangle to reveal each comment.

Charter Funding Alphabetical By NYS School District
*** (Sum of Charter School Basic Tuition and Supplemental Basic Tuition)**



ANNUAL BUDGET & QUARTERLY REPORT TEMPLATE

Brooklyn Emerging Leaders Academy Charter School

SCHOOL

| | |
|--------------|--|
| Name: | Brooklyn Emerging Leaders Academy Charter School |
|--------------|--|

CONTACT INFORMATION

| | |
|-----------------------|-------------------|
| Contact Name: | Bryson Wilson |
| Contact Title: | Client Manager |
| Contact Email: | bwilson@edtec.com |
| Contact Phone: | (917) 627-0398 |

REPORT PERIOD

| | |
|-------------------------------|---------|
| Current Academic Year: | 2023-24 |
| Prior Academic Year: | 2022-23 |

**BROOKLYN EMERGING LEADERS ACADEMY CHARTER SCHOOL
2023-24**

| ENROLLMENT BY GRADES | | | | | | | | | | | | |
|-----------------------------|---|---|---|---|---|---|---|---|---|----|----|----|
| GRADES | K | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| INITIAL BUDGETED ENROLLMENT | | | | | | | | | | 65 | 65 | 65 |
| TOTAL ENROLLMENT = 260 | | | | | | | | | | | | |

| ENROLLMENT BY DISTRICT | | | | | | | | | | | | | |
|--|----------------------|--|--|-----------------------------|------------------------------|-----------------------------|------------------------------|-----------------------------|------------------------------|--|---------------------------|-------------------|-------------------|
| | PRIOR YEAR ACTUAL | ANNUAL BUDGET TOTAL DISTRICTS/ENROLLMENT BY QUARTER | | | | | | | | ACTUAL QUARTERLY TOTAL DISTRICTS/ENROLLMENT | | | |
| | | QUARTER 1 | | QUARTER 2 | | QUARTER 3 | | QUARTER 4 | | QUARTER 1 | QUARTER 2 | QUARTER 3 | |
| | | Original | Revised | Original | Revised | Original | Revised | Original | Revised | Actual | Actual | Actual | |
| NUMBER OF SCHOOL DISTRICTS ENROLLED: | 1 | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | |
| NUMBER OF STUDENTS ENROLLED: | 237 | 260 | 0 | 260 | 0 | 260 | 0 | 260 | 0 | 0 | 0 | 0 | |
| *NOTE: If there are NO budget revisions at the time of quarterly submittal leave the 'REVISED' Column(s) COMPLETELY BLANK. If budget revisions ARE made, the entire "REVISED" budget columns for the affected quarter(s) must be completed on tabs 2, 3 and 4. | | | | | | | | | | | | | |
| PRIMARY/OTHER | DISTRICT NAME(S) | PRIOR YEAR 2022-23 Actual Enrollment | ANNUAL BUDGET ENROLLMENT BY QUARTER | | | | | | | | ACTUAL ENROLLMENT BY QUAR | | |
| | | | QUARTER 1 | | QUARTER 2 | | QUARTER 3 | | QUARTER 4 | | QUARTER 1 | QUARTER 2 | QUARTER 3 |
| | | | Original Budgeted Enrollment | Revised Budgeted Enrollment | Original Budgeted Enrollment | Revised Budgeted Enrollment | Original Budgeted Enrollment | Revised Budgeted Enrollment | Original Budgeted Enrollment | Revised Budgeted Enrollment | Actual Enrollment | Actual Enrollment | Actual Enrollment |
| 1 | PRIMARY District | New York City Department of Education | 237 | 260 | | 260 | | 260 | | 260 | | | |
| 2 | SECONDARY District | (Select from drop-down list) → | | | | | | | | | | | |

| | | PRIOR YEAR | ANNUAL BUDGET | | | | | | | | ACTUAL ENROLLMENT BY QUAR | | |
|---------------|------------------|-------------------|------------------------------|------------------------------------|------------------------------|------------------------------------|------------------------------|------------------------------------|------------------------------|------------------------------------|---------------------------|-------------------|-------------------|
| | | 2022-23 | QUARTER 1 | | QUARTER 2 | | QUARTER 3 | | QUARTER 4 | | QUARTER 1 | QUARTER 2 | QUARTER 3 |
| PRIMARY/OTHER | DISTRICT NAME(S) | Actual Enrollment | Original Budgeted Enrollment | <i>Revised</i> Budgeted Enrollment | Original Budgeted Enrollment | <i>Revised</i> Budgeted Enrollment | Original Budgeted Enrollment | <i>Revised</i> Budgeted Enrollment | Original Budgeted Enrollment | <i>Revised</i> Budgeted Enrollment | Actual Enrollment | Actual Enrollment | Actual Enrollment |
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| QUARTER 4 |
| Actual Enrollment |

**BROOKLYN EMERGING LEADERS ACADEMY CHARTER SCHOOL
2023-24**

STAFFING PLAN - FULL TIME EQUIVALENT ("FTE")

***NOTE:** Enter the number of FTE positions in the "blue" cells.

***NOTE:** If there are NO budget revisions at the time of quarterly submittal leave the 'REVISED' Column(s) COMPLETELY BLANK. If budget revisions ARE made, the entire "REVISED" budget columns for the affected quarter(s) must be completed on tabs 2, 3 and 4.

***NOTE:** Each quarter, the actual FTE should be input.

***NOTE:** State the assumptions that are being made for personnel FTE levels.

| ADMINISTRATIVE PERSONNEL FTE | | PRIOR YEAR | ANNUAL BUDGETED FTE | | | | | | | | ACTUAL QUARTERLY FTE | | | | Description of Assumptions |
|------------------------------------|-------------|-------------|---------------------|------------|-------------|------------|-------------|------------|-------------|------------|----------------------|------------|------------|--------|--|
| 2022-23 | | 2022-23 | Q1 | | Q2 | | Q3 | | Q4 | | Q1 | Q2 | Q3 | Q4 | |
| ACTUAL | | ACTUAL | Original | Revised | Original | Revised | Original | Revised | Original | Revised | Actual | Actual | Actual | Actual | |
| Executive Management | 1.0 | 1.0 | 1.0 | | 1.0 | | 1.0 | | 1.0 | | | | | | 1 Executive Director |
| Instructional Management | 0.0 | 0.0 | 0.0 | | 0.0 | | 0.0 | | 0.0 | | | | | | |
| Deans, Directors & Coordinators | 7.1 | 6.0 | 6.0 | | 6.0 | | 6.0 | | 6.0 | | | | | | 5 Deans, 1 Director |
| CFO / Director of Finance | 0.0 | 0.0 | 0.0 | | 0.0 | | 0.0 | | 0.0 | | | | | | |
| Operation / Business Manager | 0.6 | 1.0 | 1.0 | | 1.0 | | 1.0 | | 1.0 | | | | | | 1 Ops Manager |
| Administrative Staff | 8.4 | 6.0 | 6.0 | | 6.0 | | 6.0 | | 6.0 | | | | | | 1 Admin Assi. 5 School Aides |
| TOTAL ADMINISTRATIVE STAFF | 17.0 | 14.0 | 14.0 | 0.0 | 14.0 | 0.0 | 14.0 | 0.0 | 14.0 | 0.0 | 0.0 | 0.0 | 0.0 | | |
| INSTRUCTIONAL PERSONNEL FTE | | PRIOR YEAR | ANNUAL BUDGETED FTE | | | | | | | | ACTUAL QUARTERLY FTE | | | | Description of Assumptions |
| 2022-23 | | 2022-23 | Q1 | | Q2 | | Q3 | | Q4 | | Q1 | Q2 | Q3 | Q4 | |
| ACTUAL | | ACTUAL | Original | Revised | Original | Revised | Original | Revised | Original | Revised | Actual | Actual | Actual | Actual | |
| Teachers - Regular | 19.5 | 21.0 | 21.0 | | 21.0 | | 21.0 | | 21.0 | | | | | | 21 Teachers |
| Teachers - SPED | 0.0 | 0.0 | 0.0 | | 0.0 | | 0.0 | | 0.0 | | | | | | |
| Substitute Teachers | 0.0 | 0.0 | 0.0 | | 0.0 | | 0.0 | | 0.0 | | | | | | |
| Teaching Assistants | 0.0 | 0.0 | 0.0 | | 0.0 | | 0.0 | | 0.0 | | | | | | |
| Specialty Teachers | 0.0 | 0.0 | 0.0 | | 0.0 | | 0.0 | | 0.0 | | | | | | |
| Aides | 0.0 | 0.0 | 0.0 | | 0.0 | | 0.0 | | 0.0 | | | | | | |
| Therapists & Counselors | 5.0 | 5.0 | 5.0 | | 5.0 | | 5.0 | | 5.0 | | | | | | 4 Social Workers, 1 Alumni Coordinator |
| Other | 0.0 | 0.0 | 0.0 | | 0.0 | | 0.0 | | 0.0 | | | | | | |
| TOTAL INSTRUCTIONAL | 24.5 | 26.0 | 26.0 | 0.0 | 26.0 | 0.0 | 26.0 | 0.0 | 26.0 | 0.0 | 0.0 | 0.0 | 0.0 | | |
| NON-INSTRUCTIONAL PERSONNEL FTE | | PRIOR YEAR | ANNUAL BUDGETED FTE | | | | | | | | ACTUAL QUARTERLY FTE | | | | Description of Assumptions |
| 2022-23 | | 2022-23 | Q1 | | Q2 | | Q3 | | Q4 | | Q1 | Q2 | Q3 | Q4 | |
| ACTUAL | | ACTUAL | Original | Revised | Original | Revised | Original | Revised | Original | Revised | Actual | Actual | Actual | Actual | |
| Nurse | 0.0 | 0.0 | 0.0 | | 0.0 | | 0.0 | | 0.0 | | | | | | |
| Librarian | 0.0 | 0.0 | 0.0 | | 0.0 | | 0.0 | | 0.0 | | | | | | |
| Custodian | 0.0 | 0.0 | 0.0 | | 0.0 | | 0.0 | | 0.0 | | | | | | |
| Security | 0.0 | 0.0 | 0.0 | | 0.0 | | 0.0 | | 0.0 | | | | | | |
| Other | 0.0 | 0.0 | 0.0 | | 0.0 | | 0.0 | | 0.0 | | | | | | |
| TOTAL NON-INSTRUCTIONAL | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | | |
| TOTAL PERSONNEL SERVICE FTE | 41.5 | 40.0 | 40.0 | 0.0 | 40.0 | 0.0 | 40.0 | 0.0 | 40.0 | 0.0 | 0.0 | 0.0 | 0.0 | | |

| | | BROOKLYN EMERGING LEADERS ACADEMY CHARTER SCHOOL Budget / Operating Plan 2023-24 | | | | | | | | | | | | |
|--|----------------|--|---|-------------------|----------|----------------------------|-------------------|----------|--------------------------|-------------------|----------|--------------------------|-------------------|----------|
| Total Revenue | | - | 1,500,722 | - | - | 1,500,722 | - | - | 1,500,723 | - | - | 1,500,723 | - | - |
| Total Expenses | | - | 1,461,646 | - | - | 1,461,646 | - | - | 1,461,646 | - | - | 1,461,645 | - | - |
| Net Income | | - | 39,076 | - | - | 39,076 | - | - | 39,077 | - | - | 39,077 | - | - |
| Actual Student Enrollment | | 237 | 260 | - | - | 260 | - | - | 260 | - | - | 260 | - | - |
| | | Prior Year Actual 2022-23 Revenue Per Pupil | 1st Quarter - 7/1 - 9/30 | | | 2nd Quarter - 10/1 - 12/31 | | | 3rd Quarter - 1/1 - 3/31 | | | 4th Quarter - 4/1 - 6/30 | | |
| | | | Original Budget | Revised Budget | Variance | Original Budget | Revised Budget | Variance | Original Budget | Revised Budget | Variance | Original Budget | Revised Budget | Variance |
| REVENUE | | Allocate Per Pupil Revenue by Quarter | *NOTE: If there are NO budget revisions at the time of quarterly submittal leave the 'REVISED' Column(s) COMPLETELY BLANK. If budget revisions ARE made, the entire "REVISED" budget columns for the affected quarter(s) must be completed on tabs 2, 3 and 4. | | | | | | | | | | | |
| REVENUES FROM STATE SOURCES | 2023-24 | | | | | | | | | | | | | |
| Per Pupil Revenue | Per Pupil Rate | PPR %/Qtr-> | 25.0% | 25.0% | | 25.0% | 25.0% | | 25.0% | 25.0% | | 25.0% | 25.0% | |
| New York City Department of Education | 18,340 | | 1,192,100 | - | - | 1,192,100 | - | - | 1,192,100 | - | - | 1,192,100 | - | - |
| - | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| ALL OTHER School Districts: (Weighted Avg) | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding) | 18,340 | | - | 1,192,100 | - | - | 1,192,100 | - | - | 1,192,100 | - | - | 1,192,100 | - |
| Special Education Revenue | | | 111,693 | - | - | 111,693 | - | - | 111,693 | - | - | 111,693 | - | - |
| Grants | | | | | | | | | | | | | | |
| Stimulus | | | | | | | | | | | | | | |
| DYCD (Department of Youth and Community Development) | | | | | | | | | | | | | | |
| Other | | | | | | | | | | | | | | |
| NYC DoE Rental Assistance | | | | | | | | | | | | | | |
| Other | | | 5,166 | - | - | 5,166 | - | - | 5,166 | - | - | 5,166 | - | - |
| TOTAL REVENUE FROM STATE SOURCES | | | - | 1,308,959 | - | - | 1,308,959 | - | - | 1,308,959 | - | - | 1,308,959 | - |
| REVENUE FROM FEDERAL FUNDING | | | | | | | | | | | | | | |
| IDEA Special Needs | | | 15,010 | - | - | 15,010 | - | - | 15,010 | - | - | 15,010 | - | - |
| Title I | | | 29,383 | - | - | 29,383 | - | - | 29,383 | - | - | 29,383 | - | - |
| Title Funding - Other | | | 7,218 | - | - | 7,218 | - | - | 7,218 | - | - | 7,218 | - | - |
| School Food Service (Free Lunch) | | | 66,300 | - | - | 66,300 | - | - | 66,300 | - | - | 66,300 | - | - |
| Grants | | | | | | | | | | | | | | |
| Charter School Program (CSP) Planning & Implementation | | | | | | | | | | | | | | |
| Other | | | 11,353 | - | - | 11,353 | - | - | 11,353 | - | - | 11,353 | - | - |
| Other | | | | | | | | | | | | | | |
| TOTAL REVENUE FROM FEDERAL SOURCES | | | - | 129,263 | - | - | 129,263 | - | - | 129,264 | - | - | 129,264 | - |
| LOCAL and OTHER REVENUE | | | | | | | | | | | | | | |
| Contributions and Donations | | | 56,250 | - | - | 56,250 | - | - | 56,250 | - | - | 56,250 | - | - |
| Fundraising | | | | | | | | | | | | | | |
| Erate Reimbursement | | | | | | | | | | | | | | |
| Earnings on Investments | | | | | | | | | | | | | | |
| Interest Income | | | | | | | | | | | | | | |
| Food Service (Income from meals) | | | | | | | | | | | | | | |
| Text Book | | | | | | | | | | | | | | |
| OTHER | | | 6,250 | - | - | 6,250 | - | - | 6,250 | - | - | 6,250 | - | - |
| TOTAL REVENUE FROM LOCAL and OTHER SOURCES | | | - | 62,500 | - | - | 62,500 | - | - | 62,500 | - | - | 62,500 | - |
| TOTAL REVENUE | | | - | 1,500,722 | - | - | 1,500,722 | - | - | 1,500,723 | - | - | 1,500,723 | - |

| BROOKLYN EMERGING LEADERS ACADEMY CHARTER SCHOOL | | | | | | | | | | | | | |
|--|-----------------------|--------------------------|---------|----------|----------------------------|---------|----------|--------------------------|---------|----------|--------------------------|---------|----------|
| Budget / Operating Plan | | | | | | | | | | | | | |
| 2023-24 | | | | | | | | | | | | | |
| Total Revenue | - | 1,500,722 | - | - | 1,500,722 | - | - | 1,500,723 | - | - | 1,500,723 | - | - |
| Total Expenses | - | 1,461,646 | - | - | 1,461,646 | - | - | 1,461,646 | - | - | 1,461,645 | - | - |
| Net Income | - | 39,076 | - | - | 39,076 | - | - | 39,077 | - | - | 39,077 | - | - |
| Actual Student Enrollment | 237 | 260 | - | - | 260 | - | - | 260 | - | - | 260 | - | - |
| | Prior Year Actual | 1st Quarter - 7/1 - 9/30 | | | 2nd Quarter - 10/1 - 12/31 | | | 3rd Quarter - 1/1 - 3/31 | | | 4th Quarter - 4/1 - 6/30 | | |
| | 2022-23 | Original | Revised | Variance | Original | Revised | Variance | Original | Revised | Variance | Original | Revised | Variance |
| | Revenue Per Pupil | Budget | Budget | | Budget | Budget | | Budget | Budget | | Budget | Budget | |
| EXPENSES | | | | | | | | | | | | | |
| ADMINISTRATIVE STAFF PERSONNEL COSTS | | | | | | | | | | | | | |
| | Avg. No. of Positions | | | | | | | | | | | | |
| Executive Management | 1.00 | 52,520 | | - | 52,520 | | - | 52,520 | | - | 52,520 | | - |
| Instructional Management | - | | | - | | | - | | | - | | | - |
| Deans, Directors & Coordinators | 6.00 | 180,069 | | - | 180,069 | | - | 180,069 | | - | 180,069 | | - |
| CFO / Director of Finance | - | | | - | | | - | | | - | | | - |
| Operation / Business Manager | 1.00 | 26,000 | | - | 26,000 | | - | 26,000 | | - | 26,000 | | - |
| Administrative Staff | 6.00 | 77,422 | | - | 77,422 | | - | 77,422 | | - | 77,422 | | - |
| TOTAL ADMINISTRATIVE STAFF | 14.00 | 336,011 | | - | 336,011 | | - | 336,011 | | - | 336,011 | | - |
| INSTRUCTIONAL PERSONNEL COSTS | | | | | | | | | | | | | |
| Teachers - Regular | 21.00 | 431,407 | | - | 431,407 | | - | 431,407 | | - | 431,407 | | - |
| Teachers - SPED | - | | | - | | | - | | | - | | | - |
| Substitute Teachers | - | | | - | | | - | | | - | | | - |
| Teaching Assistants | - | | | - | | | - | | | - | | | - |
| Specialty Teachers | - | | | - | | | - | | | - | | | - |
| Aides | - | | | - | | | - | | | - | | | - |
| Therapists & Counselors | 5.00 | 99,712 | | - | 99,712 | | - | 99,712 | | - | 99,712 | | - |
| Other | - | | | - | | | - | | | - | | | - |
| TOTAL INSTRUCTIONAL | 26.00 | 531,119 | | - | 531,119 | | - | 531,119 | | - | 531,119 | | - |
| NON-INSTRUCTIONAL PERSONNEL COSTS | | | | | | | | | | | | | |
| Nurse | - | | | - | | | - | | | - | | | - |
| Librarian | - | | | - | | | - | | | - | | | - |
| Custodian | - | | | - | | | - | | | - | | | - |
| Security | - | | | - | | | - | | | - | | | - |
| Other | - | | | - | | | - | | | - | | | - |
| TOTAL NON-INSTRUCTIONAL | - | | | - | | | - | | | - | | | - |
| SUBTOTAL PERSONNEL SERVICE COSTS | 40.00 | 867,130 | | - | 867,130 | | - | 867,130 | | - | 867,130 | | - |
| PAYROLL TAXES AND BENEFITS | | | | | | | | | | | | | |
| Payroll Taxes | | | | - | | | - | | | - | | | - |
| Fringe / Employee Benefits | | 161,356 | | - | 161,356 | | - | 161,356 | | - | 161,356 | | - |
| Retirement / Pension | | 29,938 | | - | 29,938 | | - | 29,938 | | - | 29,938 | | - |
| TOTAL PAYROLL TAXES AND BENEFITS | | 191,293 | | - | 191,293 | | - | 191,293 | | - | 191,293 | | - |
| TOTAL PERSONNEL SERVICE COSTS | 40.00 | 1,058,423 | | - | 1,058,423 | | - | 1,058,423 | | - | 1,058,423 | | - |
| CONTRACTED SERVICES | | | | | | | | | | | | | |
| Accounting / Audit | | 47,703 | | - | 47,703 | | - | 47,703 | | - | 47,703 | | - |
| Legal | | 6,250 | | - | 6,250 | | - | 6,250 | | - | 6,250 | | - |
| Management Company Fee | | | | - | | | - | | | - | | | - |
| Nurse Services | | | | - | | | - | | | - | | | - |
| Food Service / School Lunch | | 66,300 | | - | 66,300 | | - | 66,300 | | - | 66,300 | | - |
| Payroll Services | | 12,500 | | - | 12,500 | | - | 12,500 | | - | 12,500 | | - |
| Special Ed Services | | | | - | | | - | | | - | | | - |
| Titlement Services (i.e. Title I) | | 5,167 | | - | 5,167 | | - | 5,167 | | - | 5,167 | | - |
| Other Purchased / Professional / Consulting | | 45,000 | | - | 45,000 | | - | 45,000 | | - | 45,000 | | - |
| TOTAL CONTRACTED SERVICES | | 182,920 | | - | 182,920 | | - | 182,920 | | - | 182,920 | | - |

| BROOKLYN EMERGING LEADERS ACADEMY CHARTER SCHOOL | | | | | | | | | | | | | |
|--|--|--------------------------|-------------------|----------|----------------------------|-------------------|----------|--------------------------|-------------------|----------|--------------------------|-------------------|----------|
| Budget / Operating Plan | | | | | | | | | | | | | |
| 2023-24 | | | | | | | | | | | | | |
| Total Revenue | - | 1,500,722 | - | - | 1,500,722 | - | - | 1,500,723 | - | - | 1,500,723 | - | |
| Total Expenses | - | 1,461,646 | - | - | 1,461,646 | - | - | 1,461,646 | - | - | 1,461,645 | - | |
| Net Income | - | 39,076 | - | - | 39,076 | - | - | 39,077 | - | - | 39,077 | - | |
| Actual Student Enrollment | 237 | 260 | - | - | 260 | - | - | 260 | - | - | 260 | - | |
| | Prior Year Actual 2022-23 Revenue Per Pupil | 1st Quarter - 7/1 - 9/30 | | | 2nd Quarter - 10/1 - 12/31 | | | 3rd Quarter - 1/1 - 3/31 | | | 4th Quarter - 4/1 - 6/30 | | |
| | | Original Budget | Revised Budget | Variance | Original Budget | Revised Budget | Variance | Original Budget | Revised Budget | Variance | Original Budget | Revised Budget | Variance |
| SCHOOL OPERATIONS | | | | | | | | | | | | | |
| Board Expenses | | 9,200 | | - | 9,200 | | - | 9,200 | | - | 9,200 | | - |
| Classroom / Teaching Supplies & Materials | | 12,200 | | - | 12,200 | | - | 12,200 | | - | 12,200 | | - |
| Special Ed Supplies & Materials | | | | - | | | - | | | - | | | - |
| Textbooks / Workbooks | | 2,500 | | - | 2,500 | | - | 2,500 | | - | 2,500 | | - |
| Supplies & Materials other | | 12,500 | | - | 12,500 | | - | 12,500 | | - | 12,500 | | - |
| Equipment / Furniture | | 1,500 | | - | 1,500 | | - | 1,500 | | - | 1,500 | | - |
| Telephone | | 7,014 | | - | 7,014 | | - | 7,014 | | - | 7,014 | | - |
| Technology | | 25,622 | | - | 25,622 | | - | 25,622 | | - | 25,622 | | - |
| Student Testing & Assessment | | 1,250 | | - | 1,250 | | - | 1,250 | | - | 1,250 | | - |
| Field Trips | | 20,000 | | - | 20,000 | | - | 20,000 | | - | 20,000 | | - |
| Transportation (student) | | | | - | | | - | | | - | | | - |
| Student Services - other | | 33,597 | | - | 33,597 | | - | 33,597 | | - | 33,597 | | - |
| Office Expense | | 957 | | - | 957 | | - | 957 | | - | 957 | | - |
| Staff Development | | | | - | | | - | | | - | | | - |
| Staff Recruitment | | 9,550 | | - | 9,550 | | - | 9,550 | | - | 9,550 | | - |
| Student Recruitment / Marketing | | 11,000 | | - | 11,000 | | - | 11,000 | | - | 11,000 | | - |
| School Meals / Lunch | | 2,500 | | - | 2,500 | | - | 2,500 | | - | 2,500 | | - |
| Travel (Staff) | | 10,500 | | - | 10,500 | | - | 10,500 | | - | 10,500 | | - |
| Fundraising | | | | - | | | - | | | - | | | - |
| Other | | 6,455 | | - | 6,455 | | - | 6,455 | | - | 6,455 | | - |
| TOTAL SCHOOL OPERATIONS | - | 166,345 | - | - | 166,345 | - | - | 166,345 | - | - | 166,344 | - | - |
| FACILITY OPERATION & MAINTENANCE | | | | | | | | | | | | | |
| Insurance | | 25,000 | | - | 25,000 | | - | 25,000 | | - | 25,000 | | - |
| Janitorial | | | | - | | | - | | | - | | | - |
| Building and Land Rent / Lease / Facility Finance Interest | | | | - | | | - | | | - | | | - |
| Repairs & Maintenance | | 3,000 | | - | 3,000 | | - | 3,000 | | - | 3,000 | | - |
| Equipment / Furniture | | 15,185 | | - | 15,185 | | - | 15,185 | | - | 15,185 | | - |
| Security | | | | - | | | - | | | - | | | - |
| Utilities | | | | - | | | - | | | - | | | - |
| TOTAL FACILITY OPERATION & MAINTENANCE | - | 43,185 | - | - | 43,185 | - | - | 43,185 | - | - | 43,185 | - | - |
| DEPRECIATION & AMORTIZATION | | | | | | | | | | | | | |
| COVID-19 / CONTINGENCY | | 10,774 | | - | 10,774 | | - | 10,774 | | - | 10,774 | | - |
| DEFERRED RENT | | | | - | | | - | | | - | | | - |
| TOTAL EXPENSES | - | 1,461,646 | - | - | 1,461,646 | - | - | 1,461,646 | - | - | 1,461,645 | - | - |
| NET INCOME | - | 39,076 | - | - | 39,076 | - | - | 39,077 | - | - | 39,077 | - | - |

| BROOKLYN EMERGING LEADERS ACADEMY CHARTER SCHOOL | | | | | | | | | | | | | |
|--|--|--------------------------|-------------------|----------|----------------------------|-------------------|----------|--------------------------|-------------------|----------|--------------------------|-------------------|----------|
| Budget / Operating Plan | | | | | | | | | | | | | |
| 2023-24 | | | | | | | | | | | | | |
| Total Revenue | - | 1,500,722 | - | - | 1,500,722 | - | - | 1,500,723 | - | - | 1,500,723 | - | |
| Total Expenses | - | 1,461,646 | - | - | 1,461,646 | - | - | 1,461,646 | - | - | 1,461,645 | - | |
| Net Income | - | 39,076 | - | - | 39,076 | - | - | 39,077 | - | - | 39,077 | - | |
| Actual Student Enrollment | 237 | 260 | - | - | 260 | - | - | 260 | - | - | 260 | - | |
| | Prior Year Actual 2022-23 Revenue Per Pupil | 1st Quarter - 7/1 - 9/30 | | | 2nd Quarter - 10/1 - 12/31 | | | 3rd Quarter - 1/1 - 3/31 | | | 4th Quarter - 4/1 - 6/30 | | |
| | | Original Budget | Revised Budget | Variance | Original Budget | Revised Budget | Variance | Original Budget | Revised Budget | Variance | Original Budget | Revised Budget | Variance |
| ENROLLMENT - *School Districts Are Linked To Above Entries* | | | | | | | | | | | | | |
| Number of Districts: | | | | | | | | | | | | | |
| | 1 | 1 | - | - | 1 | - | - | 1 | - | - | 1 | - | - |
| New York City Department of Education | 237 | 260 | - | - | 260 | - | - | 260 | - | - | 260 | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| ALL OTHER School Districts: (Weighted Avg) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL ENROLLMENT | 237 | 260 | - | - | 260 | - | - | 260 | - | - | 260 | - | - |
| REVENUE PER PUPIL | - | 5,772 | - | - | 5,772 | - | - | 5,772 | - | - | 5,772 | - | - |
| EXPENSES PER PUPIL | - | 5,622 | - | - | 5,622 | - | - | 5,622 | - | - | 5,622 | - | - |

| BROOKLYN EMERGING LEADERS ACADEMY CHARTER SCHOOL | | | | | |
|--|-----------------------|------------------|--------------------------------------|-------------------------------------|--------------------|
| Budget / Operating Plan | | | | | |
| 2023-24 | | | | | |
| Total Revenue | 6,002,889 | 6,002,889 | - | 6,002,889 | 6,002,889 |
| Total Expenses | 5,846,583 | 5,846,583 | - | (5,846,583) | (5,846,583) |
| Net Income | 156,306 | 156,306 | - | 156,306 | 156,306 |
| Actual Student Enrollment | | | | | |
| DESCRIPTION OF ASSUMPTIONS | | | | | |
| | | | | | |
| Total Year | | | | | |
| | | | VARIANCE | | |
| Original Budget | Revised Budget | Variance | Original Budget vs. PY Budget | Revised Budget vs. PY Budget | |
| REVENUE | | | | | |
| REVENUES FROM STATE SOURCES | | | | | |
| 2023-24 | | | | | |
| Per Pupil Revenue | | | | | |
| Per Pupil Rate | | | | | |
| New York City Department of Education | 18,340 | 4,768,400 | 4,768,400 | - | 4,768,400 |
| - | | - | - | - | - |
| - | | - | - | - | - |
| - | | - | - | - | - |
| - | | - | - | - | - |
| - | | - | - | - | - |
| - | | - | - | - | - |
| - | | - | - | - | - |
| - | | - | - | - | - |
| - | | - | - | - | - |
| - | | - | - | - | - |
| - | | - | - | - | - |
| - | | - | - | - | - |
| - | | - | - | - | - |
| - | | - | - | - | - |
| - | | - | - | - | - |
| - | | - | - | - | - |
| - | | - | - | - | - |
| - | | - | - | - | - |
| - | | - | - | - | - |
| - | | - | - | - | - |
| - | | - | - | - | - |
| - | | - | - | - | - |
| - | | - | - | - | - |
| ALL OTHER School Districts: (Weighted Avg) | | - | - | - | - |
| TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding) | 18,340 | 4,768,400 | 4,768,400 | - | 4,768,400 |
| Special Education Revenue | | 446,770 | 446,770 | - | 446,770 |
| Grants | | | | | |
| Stimulus | | - | - | - | - |
| DYCD (Department of Youth and Community Development) | | - | - | - | - |
| Other | | - | - | - | - |
| NYC DoE Rental Assistance | | - | - | - | - |
| Other | | 20,665 | 20,665 | - | 20,665 |
| TOTAL REVENUE FROM STATE SOURCES | | 5,235,835 | 5,235,835 | - | 5,235,835 |
| REVENUE FROM FEDERAL FUNDING | | | | | |
| IDEA Special Needs | | 60,040 | 60,040 | - | 60,040 |
| Title I | | 117,531 | 117,531 | - | 117,531 |
| Title Funding - Other | | 28,873 | 28,873 | - | 28,873 |
| School Food Service (Free Lunch) | | 265,200 | 265,200 | - | 265,200 |
| Grants | | | | | |
| Charter School Program (CSP) Planning & Implementation | | - | - | - | - |
| Other | | 45,410 | 45,410 | - | 45,410 |
| Other | | - | - | - | - |
| TOTAL REVENUE FROM FEDERAL SOURCES | | 517,054 | 517,054 | - | 517,054 |
| LOCAL and OTHER REVENUE | | | | | |
| Contributions and Donations | | 225,000 | 225,000 | - | 225,000 |
| Fundraising | | - | - | - | - |
| Erate Reimbursement | | - | - | - | - |
| Earnings on Investments | | - | - | - | - |
| Interest Income | | - | - | - | - |
| Food Service (Income from meals) | | - | - | - | - |
| Text Book | | - | - | - | - |
| OTHER | | 25,000 | 25,000 | - | 25,000 |
| TOTAL REVENUE FROM LOCAL and OTHER SOURCES | | 250,000 | 250,000 | - | 250,000 |
| TOTAL REVENUE | | 6,002,889 | 6,002,889 | - | 6,002,889 |

| | | BROOKLYN EMERGING LEADERS ACADEMY CHARTER SCHOOL | | | | | DESCRIPTION OF ASSUMPTIONS |
|---|-----------------------|--|------------------|------------------|-------------------------------|--------------------------------|----------------------------|
| | | Budget / Operating Plan | | | | | |
| | | 2023-24 | | | | | |
| | | | | | | | |
| Total Revenue | | 6,002,889 | 6,002,889 | - | 6,002,889 | 6,002,889 | |
| Total Expenses | | 5,846,583 | 5,846,583 | - | (5,846,583) | (5,846,583) | |
| Net Income | | 156,306 | 156,306 | - | 156,306 | 156,306 | |
| Actual Student Enrollment | | | | | | | |
| | | Total Year | | | VARIANCE | | |
| | | Original Budget | Revised Budget | Variance | Original Budget vs. PY Budget | Revised Budget vs. PY Budget | |
| EXPENSES | | | | | | | |
| ADMINISTRATIVE STAFF PERSONNEL COSTS | | | | | | | |
| | Avg. No. of Positions | | | | | | |
| Executive Management | 1.00 | 210,080 | 210,080 | - | (210,080) | (210,080) | |
| Instructional Management | - | - | - | - | - | - | |
| Deans, Directors & Coordinators | 6.00 | 720,276 | 720,276 | - | (720,276) | (720,276) | |
| CFO / Director of Finance | - | - | - | - | - | - | |
| Operation / Business Manager | 1.00 | 104,000 | 104,000 | - | (104,000) | (104,000) | |
| Administrative Staff | 6.00 | 309,689 | 309,689 | - | (309,689) | (309,689) | |
| TOTAL ADMINISTRATIVE STAFF | 14.00 | 1,344,045 | 1,344,045 | - | (1,344,045) | (1,344,045) | |
| INSTRUCTIONAL PERSONNEL COSTS | | | | | | | |
| Teachers - Regular | 21.00 | 1,725,628 | 1,725,628 | - | (1,725,628) | (1,725,628) | |
| Teachers - SPED | - | - | - | - | - | - | |
| Substitute Teachers | - | - | - | - | - | - | |
| Teaching Assistants | - | - | - | - | - | - | |
| Specialty Teachers | - | - | - | - | - | - | |
| Aides | - | - | - | - | - | - | |
| Therapists & Counselors | 5.00 | 398,849 | 398,849 | - | (398,849) | (398,849) | |
| Other | - | - | - | - | - | - | |
| TOTAL INSTRUCTIONAL | 26.00 | 2,124,477 | 2,124,477 | - | (2,124,477) | (2,124,477) | |
| NON-INSTRUCTIONAL PERSONNEL COSTS | | | | | | | |
| Nurse | - | - | - | - | - | - | |
| Librarian | - | - | - | - | - | - | |
| Custodian | - | - | - | - | - | - | |
| Security | - | - | - | - | - | - | |
| Other | - | - | - | - | - | - | |
| TOTAL NON-INSTRUCTIONAL | - | - | - | - | - | - | |
| SUBTOTAL PERSONNEL SERVICE COSTS | 40.00 | 3,468,522 | 3,468,522 | - | (3,468,522) | (3,468,522) | |
| PAYROLL TAXES AND BENEFITS | | | | | | | |
| Payroll Taxes | - | - | - | - | - | - | |
| Fringe / Employee Benefits | 645,422 | 645,422 | - | (645,422) | (645,422) | | |
| Retirement / Pension | 119,750 | 119,750 | - | (119,750) | (119,750) | | |
| TOTAL PAYROLL TAXES AND BENEFITS | 765,172 | 765,172 | - | (765,172) | (765,172) | | |
| TOTAL PERSONNEL SERVICE COSTS | 40.00 | 4,233,694 | 4,233,694 | - | (4,233,694) | (4,233,694) | |
| CONTRACTED SERVICES | | | | | | | |
| Accounting / Audit | 190,812 | 190,812 | - | (190,812) | (190,812) | Audit & Edtec | |
| Legal | 25,000 | 25,000 | - | (25,000) | (25,000) | | |
| Management Company Fee | - | - | - | - | - | | |
| Nurse Services | - | - | - | - | - | | |
| Food Service / School Lunch | 265,200 | 265,200 | - | (265,200) | (265,200) | | |
| Payroll Services | 50,000 | 50,000 | - | (50,000) | (50,000) | | |
| Special Ed Services | - | - | - | - | - | | |
| Titlement Services (i.e. Title I) | 20,666 | 20,666 | - | (20,666) | (20,666) | NYSTL Expenses | |
| Other Purchased / Professional / Consulting | 180,000 | 180,000 | - | (180,000) | (180,000) | Subs. Ld Consult PD. Gen Ed PD | |
| TOTAL CONTRACTED SERVICES | 731,678 | 731,678 | - | (731,678) | (731,678) | | |

| BROOKLYN EMERGING LEADERS ACADEMY CHARTER SCHOOL | | | | | | DESCRIPTION OF ASSUMPTIONS |
|--|-----------------------|------------------|--------------------------------------|-------------------------------------|--------------------|---|
| Budget / Operating Plan | | | | | | |
| 2023-24 | | | | | | |
| Total Revenue | 6,002,889 | 6,002,889 | - | 6,002,889 | 6,002,889 | |
| Total Expenses | 5,846,583 | 5,846,583 | - | (5,846,583) | (5,846,583) | |
| Net Income | 156,306 | 156,306 | - | 156,306 | 156,306 | |
| Actual Student Enrollment | | | | | | |
| Total Year | | | | | | |
| VARIANCE | | | | | | |
| Original Budget | Revised Budget | Variance | Original Budget vs. PY Budget | Revised Budget vs. PY Budget | | |
| SCHOOL OPERATIONS | | | | | | |
| Board Expenses | 36,800 | 36,800 | - | (36,800) | (36,800) | |
| Classroom / Teaching Supplies & Materials | 48,800 | 48,800 | - | (48,800) | (48,800) | |
| Special Ed Supplies & Materials | - | - | - | - | - | |
| Textbooks / Workbooks | 10,000 | 10,000 | - | (10,000) | (10,000) | |
| Supplies & Materials other | 50,000 | 50,000 | - | (50,000) | (50,000) | |
| Equipment / Furniture | 6,000 | 6,000 | - | (6,000) | (6,000) | Extracur. Supplies and Equipt Lease |
| Telephone | 28,056 | 28,056 | - | (28,056) | (28,056) | |
| Technology | 102,487 | 102,487 | - | (102,487) | (102,487) | |
| Student Testing & Assessment | 5,000 | 5,000 | - | (5,000) | (5,000) | |
| Field Trips | 80,000 | 80,000 | - | (80,000) | (80,000) | |
| Transportation (student) | - | - | - | - | - | |
| Student Services - other | 134,388 | 134,388 | - | (134,388) | (134,388) | |
| Office Expense | 3,828 | 3,828 | - | (3,828) | (3,828) | |
| Staff Development | - | - | - | - | - | |
| Staff Recruitment | 38,200 | 38,200 | - | (38,200) | (38,200) | Staff Appr. Tuition Rein.Staff Recruit. Job Fairs |
| Student Recruitment / Marketing | 44,000 | 44,000 | - | (44,000) | (44,000) | Parent WS.Stud Recruit.Marketing |
| School Meals / Lunch | 10,000 | 10,000 | - | (10,000) | (10,000) | |
| Travel (Staff) | 42,000 | 42,000 | - | (42,000) | (42,000) | 8801 & 8802 |
| Fundraising | - | - | - | - | - | |
| Other | 25,819 | 25,819 | - | (25,819) | (25,819) | Due and Bank Fees |
| TOTAL SCHOOL OPERATIONS | 665,378 | 665,378 | - | (665,378) | (665,378) | |
| FACILITY OPERATION & MAINTENANCE | | | | | | |
| Insurance | 100,000 | 100,000 | - | (100,000) | (100,000) | |
| Janitorial | - | - | - | - | - | |
| Building and Land Rent / Lease / Facility Finance Interest | - | - | - | - | - | |
| Repairs & Maintenance | 12,000 | 12,000 | - | (12,000) | (12,000) | Repairs & Fac Improv Non Cap |
| Equipment / Furniture | 60,740 | 60,740 | - | (60,740) | (60,740) | Comp Lease. Signage |
| Security | - | - | - | - | - | |
| Utilities | - | - | - | - | - | |
| TOTAL FACILITY OPERATION & MAINTENANCE | 172,740 | 172,740 | - | (172,740) | (172,740) | |
| DEPRECIATION & AMORTIZATION | 43,094 | 43,094 | - | (43,094) | (43,094) | |
| COVID-19 / CONTINGENCY | - | - | - | - | - | |
| DEFERRED RENT | - | - | - | - | - | |
| TOTAL EXPENSES | 5,846,583 | 5,846,583 | - | (5,846,583) | (5,846,583) | |
| NET INCOME | 156,306 | 156,306 | - | 156,306 | 156,306 | |

| | | BROOKLYN EMERGING LEADERS ACADEMY CHARTER SCHOOL | | | | | DESCRIPTION OF ASSUMPTIONS |
|--|-----------|--|----------------|-------------|-------------------------------|------------------------------|----------------------------|
| | | Budget / Operating Plan | | | | | |
| | | 2023-24 | | | | | |
| Total Revenue | 6,002,889 | 6,002,889 | - | 6,002,889 | 6,002,889 | | |
| Total Expenses | 5,846,583 | 5,846,583 | - | (5,846,583) | (5,846,583) | | |
| Net Income | 156,306 | 156,306 | - | 156,306 | 156,306 | | |
| Actual Student Enrollment | | | | | | | |
| | | Total Year | | | VARIANCE | | |
| | | Original Budget | Revised Budget | Variance | Original Budget vs. PY Budget | Revised Budget vs. PY Budget | |
| ENROLLMENT - *School Districts Are Linked To Above Entries* | | | | | | | |
| Number of Districts: | | | | | | | |
| New York City Department of Education | | | | | | | |
| - | | | | | | | |
| - | | | | | | | |
| - | | | | | | | |
| - | | | | | | | |
| - | | | | | | | |
| - | | | | | | | |
| - | | | | | | | |
| - | | | | | | | |
| - | | | | | | | |
| - | | | | | | | |
| - | | | | | | | |
| - | | | | | | | |
| - | | | | | | | |
| ALL OTHER School Districts: (Weighted Avg) | | | | | | | |
| TOTAL ENROLLMENT | | | | | | | |
| REVENUE PER PUPIL | | | | | | | |
| EXPENSES PER PUPIL | | | | | | | |

| BROOKLYN EMERGING LEADERS ACADEMY CHARTER SCHOOL | | | | | | | | | | | | | |
|---|--|--------------------------|-------------------|----------|----------------------------|-------------------|----------|--------------------------|-------------------|----------|--------------------------|-------------------|----------|
| Budget / Operating Plan | | | | | | | | | | | | | |
| 2023-24 | | | | | | | | | | | | | |
| Total Revenue | - | 1,500,722 | - | - | 1,500,722 | - | - | 1,500,723 | - | - | 1,500,723 | - | |
| Total Expenses | - | 1,461,646 | - | - | 1,461,646 | - | - | 1,461,646 | - | - | 1,461,645 | - | |
| Net Income | - | 39,076 | - | - | 39,076 | - | - | 39,077 | - | - | 39,077 | - | |
| Actual Student Enrollment | 237 | 260 | - | - | 260 | - | - | 260 | - | - | 260 | - | |
| | Prior Year Actual 2022-23 Revenue Per Pupil | 1st Quarter - 7/1 - 9/30 | | | 2nd Quarter - 10/1 - 12/31 | | | 3rd Quarter - 1/1 - 3/31 | | | 4th Quarter - 4/1 - 6/30 | | |
| | | Original Budget | Revised Budget | Variance | Original Budget | Revised Budget | Variance | Original Budget | Revised Budget | Variance | Original Budget | Revised Budget | Variance |
| CASH FLOW ADJUSTMENTS | | | | | | | | | | | | | |
| OPERATING ACTIVITIES {enter descriptions below} | | | | | | | | | | | | | |
| Example - Add Back Depreciation | - | - | - | - | - | - | - | - | - | - | - | - | |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total Operating Activities | - | - | - | - | - | - | - | - | - | - | - | - | |
| INVESTMENT ACTIVITIES {enter descriptions below} | | | | | | | | | | | | | |
| Example - Subtract Property and Equipment Expenditures | - | - | - | - | - | - | - | - | - | - | - | - | |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total Investment Activities | - | - | - | - | - | - | - | - | - | - | - | - | |
| FINANCING ACTIVITIES {enter descriptions below} | | | | | | | | | | | | | |
| Example - Add Expected Proceeds from a Loan or Line of Credit | - | - | - | - | - | - | - | - | - | - | - | - | |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total Financing Activities | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total Cash Flow Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | |
| NET INCOME | - | 39,076 | - | - | 39,076 | - | - | 39,077 | - | - | 39,077 | - | |
| Beginning Cash Balance | - | - | - | - | 39,076 | - | - | 78,152 | - | - | 117,229 | - | |
| ENDING CASH BALANCE | - | 39,076 | - | - | 78,152 | - | - | 117,229 | - | - | 156,306 | - | |

| | | BROOKLYN EMERGING LEADERS ACADEMY CHARTER SCHOOL | | | | | DESCRIPTION OF ASSUMPTIONS |
|---|--|--|----------------|----------|-------------------------------|------------------------------|----------------------------|
| | | Budget / Operating Plan | | | 2023-24 | | |
| | | | | | | | |
| | | 6,002,889 | 6,002,889 | - | 6,002,889 | 6,002,889 | |
| Total Revenue | | 6,002,889 | 6,002,889 | - | 6,002,889 | 6,002,889 | |
| Total Expenses | | 5,846,583 | 5,846,583 | - | (5,846,583) | (5,846,583) | |
| Net Income | | 156,306 | 156,306 | - | 156,306 | 156,306 | |
| Actual Student Enrollment | | | | | | | |
| | | Total Year | | | VARIANCE | | |
| | | Original Budget | Revised Budget | Variance | Original Budget vs. PY Budget | Revised Budget vs. PY Budget | |
| CASH FLOW ADJUSTMENTS | | | | | | | |
| OPERATING ACTIVITIES <i>{enter descriptions below}</i> | | | | | | | |
| Example - Add Back Depreciation | | - | - | - | - | - | |
| Other | | - | - | - | - | - | |
| Total Operating Activities | | - | - | - | - | - | |
| INVESTMENT ACTIVITIES <i>{enter descriptions below}</i> | | | | | | | |
| Example - Subtract Property and Equipment Expenditures | | - | - | - | - | - | |
| Other | | - | - | - | - | - | |
| Total Investment Activities | | - | - | - | - | - | |
| FINANCING ACTIVITIES <i>{enter descriptions below}</i> | | | | | | | |
| Example - Add Expected Proceeds from a Loan or Line of Credit | | - | - | - | - | - | |
| Other | | - | - | - | - | - | |
| Total Financing Activities | | - | - | - | - | - | |
| Total Cash Flow Adjustments | | - | - | - | - | - | |
| NET INCOME | | 156,306 | 156,306 | - | 156,306 | 156,306 | |
| Beginning Cash Balance | | - | - | - | - | - | |
| ENDING CASH BALANCE | | 156,306 | 156,306 | - | 156,306 | 156,306 | |

BROOKLYN EMERGING LEADERS ACADEMY CHARTER SCHOOL
BALANCE SHEET
2023-24

| | Prior Year | Q1 | Q2 | Q3 | Q4 |
|---|------------|------------|-------------|------------|------------|
| | 2022-23 | As of 9/30 | As of 12/31 | As of 3/31 | As of 6/30 |
| <u>ASSETS</u> | | | | | |
| <u>CURRENT ASSETS</u> | | | | | |
| Cash and cash equivalents | - | - | - | - | - |
| Grants and contracts receivable | - | - | - | - | - |
| Accounts receivables | - | - | - | - | - |
| Prepaid Expenses | - | - | - | - | - |
| Contributions and other receivables | - | - | - | - | - |
| TOTAL CURRENT ASSETS | - | - | - | - | - |
| <u>PROPERTY, BUILDING AND EQUIPMENT, net</u> | - | - | - | - | - |
| <u>OTHER ASSETS</u> | | | | | |
| Right of Use Asset | - | - | - | - | - |
| Other | - | - | - | - | - |
| TOTAL ASSETS | - | - | - | - | - |
| <u>LIABILITIES AND NET ASSETS</u> | | | | | |
| <u>CURRENT LIABILITIES</u> | | | | | |
| Accounts payable and accrued expenses | - | - | - | - | - |
| Accrued payroll and benefits | - | - | - | - | - |
| Deferred Revenue | - | - | - | - | - |
| Current maturities of long-term debt | - | - | - | - | - |
| Short Term Debt - Bonds, Notes Payable | - | - | - | - | - |
| Lease Liability | - | - | - | - | - |
| Other | - | - | - | - | - |
| TOTAL CURRENT LIABILITIES | - | - | - | - | - |
| LONG-TERM DEBT and NOTES PAYABLE, net current maturities | - | - | - | - | - |
| LEASE LIABILITY, less current portion | - | - | - | - | - |
| TOTAL LIABILITIES | - | - | - | - | - |
| <u>NET ASSETS</u> | | | | | |
| Unrestricted | - | - | - | - | - |
| Temporarily restricted | - | - | - | - | - |
| TOTAL NET ASSETS | - | - | - | - | - |
| TOTAL LIABILITIES AND NET ASSETS | - | - | - | - | - |

BROOKLYN EMERGING LEADERS ACADEMY CHARTER SCHOOL

Budget / Operating Plan

| 2023-24 | | | | | | | | | | | | | | |
|---|---------|------------------|--------------------------|----------------|------------------|----------------------------|----------------|------------------|--------------------------|----------------|------------------|--------------------------|----------------|------------------|
| | | | 1st Quarter - 7/1 - 9/30 | | | 2nd Quarter - 10/1 - 12/31 | | | 3rd Quarter - 1/1 - 3/31 | | | 4th Quarter - 4/1 - 6/30 | | |
| | | | Actual | Current Budget | Variance | Actual | Current Budget | Variance | Actual | Current Budget | Variance | Actual | Current Budget | Variance |
| Total Revenue | - | 1,500,722 | - | - | 1,500,722 | - | - | 1,500,723 | - | - | 1,500,723 | - | - | 1,500,723 |
| Total Expenses | - | 1,461,646 | - | - | 1,461,646 | - | - | 1,461,646 | - | - | 1,461,645 | - | - | 1,461,645 |
| Net Income | - | 39,076 | - | - | 39,076 | - | - | 39,077 | - | - | 39,077 | - | - | 39,077 |
| Actual Student Enrollment | - | 260 | - | - | 260 | - | - | 260 | - | - | 260 | - | - | 260 |
| *NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed | | | | | | | | | | | | | | |
| REVENUE | | | | | | | | | | | | | | |
| REVENUES FROM STATE SOURCES | | | | | | | | | | | | | | |
| Per Pupil Revenue | 2023-24 | | | | | | | | | | | | | |
| New York City Department of Education | 18,340 | 1,192,100 | - | 1,192,100 | - | 1,192,100 | - | 1,192,100 | - | 1,192,100 | - | 1,192,100 | - | 1,192,100 |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| ALL OTHER School Districts: (Count = 0) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding) | 18,340 | 1,192,100 | - | 1,192,100 | - | 1,192,100 | - | 1,192,100 | - | 1,192,100 | - | 1,192,100 | - | 1,192,100 |
| Special Education Revenue | - | 111,693 | - | 111,693 | - | 111,693 | - | 111,693 | - | 111,693 | - | 111,693 | - | 111,693 |
| Grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Stimulus | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DYCD (Department of Youth and Community Development) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| NYC DoE Rental Assistance | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | 5,166 | - | 5,166 | - | 5,166 | - | 5,166 | - | 5,166 | - | 5,166 | - | 5,166 |
| TOTAL REVENUE FROM STATE SOURCES | - | 1,308,959 | - | 1,308,959 | - | 1,308,959 | - | 1,308,959 | - | 1,308,959 | - | 1,308,959 | - | 1,308,959 |
| REVENUE FROM FEDERAL FUNDING | | | | | | | | | | | | | | |
| IDEA Special Needs | - | 15,010 | - | 15,010 | - | 15,010 | - | 15,010 | - | 15,010 | - | 15,010 | - | 15,010 |
| Title I | - | 29,383 | - | 29,383 | - | 29,383 | - | 29,383 | - | 29,383 | - | 29,383 | - | 29,383 |
| Title Funding - Other | - | 7,218 | - | 7,218 | - | 7,218 | - | 7,218 | - | 7,218 | - | 7,218 | - | 7,218 |
| School Food Service (Free Lunch) | - | 66,300 | - | 66,300 | - | 66,300 | - | 66,300 | - | 66,300 | - | 66,300 | - | 66,300 |
| Grants | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Charter School Program (CSP) Planning & Implementation | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | 11,353 | - | 11,353 | - | 11,353 | - | 11,353 | - | 11,353 | - | 11,353 | - | 11,353 |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL REVENUE FROM FEDERAL SOURCES | - | 129,263 | - | 129,263 | - | 129,263 | - | 129,264 | - | 129,264 | - | 129,264 | - | 129,264 |
| LOCAL and OTHER REVENUE | | | | | | | | | | | | | | |
| Contributions and Donations | - | 56,250 | - | 56,250 | - | 56,250 | - | 56,250 | - | 56,250 | - | 56,250 | - | 56,250 |
| Fundraising | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Erate Reimbursement | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Earnings on Investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest Income | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Food Service (Income from meals) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Text Book | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| OTHER | - | 6,250 | - | 6,250 | - | 6,250 | - | 6,250 | - | 6,250 | - | 6,250 | - | 6,250 |
| TOTAL REVENUE FROM LOCAL and OTHER SOURCES | - | 62,500 | - | 62,500 | - | 62,500 | - | 62,500 | - | 62,500 | - | 62,500 | - | 62,500 |
| TOTAL REVENUE | - | 1,500,722 | - | - | 1,500,722 | - | - | 1,500,723 | - | - | 1,500,723 | - | - | 1,500,723 |

BROOKLYN EMERGING LEADERS ACADEMY CHARTER SCHOOL

Budget / Operating Plan

2023-24

| | | | | | | | | | | | | |
|----------------------------------|---|-----------|---|---|-----------|---|---|-----------|---|---|-----------|---|
| Total Revenue | - | 1,500,722 | - | - | 1,500,722 | - | - | 1,500,723 | - | - | 1,500,723 | - |
| Total Expenses | - | 1,461,646 | - | - | 1,461,646 | - | - | 1,461,646 | - | - | 1,461,645 | - |
| Net Income | - | 39,076 | - | - | 39,076 | - | - | 39,077 | - | - | 39,077 | - |
| Actual Student Enrollment | - | 260 | - | - | 260 | - | - | 260 | - | - | 260 | - |

| | | | | | | | | | | | | |
|---|---------------------------------|-----------------------|-----------------|-----------------------------------|-----------------------|-----------------|---------------------------------|-----------------------|-----------------|---------------------------------|-----------------------|-----------------|
| *NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed | 1st Quarter - 7/1 - 9/30 | | | 2nd Quarter - 10/1 - 12/31 | | | 3rd Quarter - 1/1 - 3/31 | | | 4th Quarter - 4/1 - 6/30 | | |
| | Actual | Current Budget | Variance | Actual | Current Budget | Variance | Actual | Current Budget | Variance | Actual | Current Budget | Variance |
| | | | | | | | | | | | | |

| EXPENSES | Quarter 0 No. of Positions | 2023-24 | | | | | | | | | | | |
|---|-------------------------------|---------|----------------|----------|--------|----------------|----------|--------|----------------|----------|--------|----------------|----------|
| | | Actual | Current Budget | Variance | Actual | Current Budget | Variance | Actual | Current Budget | Variance | Actual | Current Budget | Variance |
| ADMINISTRATIVE STAFF PERSONNEL COSTS | | | | | | | | | | | | | |
| Executive Management | - | | 52,520 | - | | 52,520 | - | | 52,520 | - | | 52,520 | - |
| Instructional Management | - | | | | | | | | | | | | |
| Deans, Directors & Coordinators | - | | 180,069 | - | | 180,069 | - | | 180,069 | - | | 180,069 | - |
| CFO / Director of Finance | - | | | | | | | | | | | | |
| Operation / Business Manager | - | | 26,000 | - | | 26,000 | - | | 26,000 | - | | 26,000 | - |
| Administrative Staff | - | | 77,422 | - | | 77,422 | - | | 77,422 | - | | 77,422 | - |
| TOTAL ADMINISTRATIVE STAFF | | | 336,011 | - | | 336,011 | - | | 336,011 | - | | 336,011 | - |
| INSTRUCTIONAL PERSONNEL COSTS | | | | | | | | | | | | | |
| Teachers - Regular | - | | 431,407 | - | | 431,407 | - | | 431,407 | - | | 431,407 | - |
| Teachers - SPED | - | | | | | | | | | | | | |
| Substitute Teachers | - | | | | | | | | | | | | |
| Teaching Assistants | - | | | | | | | | | | | | |
| Specialty Teachers | - | | | | | | | | | | | | |
| Aides | - | | | | | | | | | | | | |
| Therapists & Counselors | - | | 99,712 | - | | 99,712 | - | | 99,712 | - | | 99,712 | - |
| Other | - | | | | | | | | | | | | |
| TOTAL INSTRUCTIONAL | | | 531,119 | - | | 531,119 | - | | 531,119 | - | | 531,119 | - |
| NON-INSTRUCTIONAL PERSONNEL COSTS | | | | | | | | | | | | | |
| Nurse | - | | | | | | | | | | | | |
| Librarian | - | | | | | | | | | | | | |
| Custodian | - | | | | | | | | | | | | |
| Security | - | | | | | | | | | | | | |
| Other | - | | | | | | | | | | | | |
| TOTAL NON-INSTRUCTIONAL | | | | | | | | | | | | | |
| SUBTOTAL PERSONNEL SERVICE COSTS | | | 867,130 | - | | 867,130 | - | | 867,130 | - | | 867,130 | - |
| PAYROLL TAXES AND BENEFITS | | | | | | | | | | | | | |
| Payroll Taxes | - | | | | | | | | | | | | |
| Fringe / Employee Benefits | - | | 161,356 | - | | 161,356 | - | | 161,356 | - | | 161,356 | - |
| Retirement / Pension | - | | 29,938 | - | | 29,938 | - | | 29,938 | - | | 29,938 | - |
| TOTAL PAYROLL TAXES AND BENEFITS | | | 191,293 | - | | 191,293 | - | | 191,293 | - | | 191,293 | - |
| TOTAL PERSONNEL SERVICE COSTS | | | 1,058,423 | - | | 1,058,423 | - | | 1,058,423 | - | | 1,058,423 | - |
| CONTRACTED SERVICES | | | | | | | | | | | | | |
| Accounting / Audit | - | | 47,703 | - | | 47,703 | - | | 47,703 | - | | 47,703 | - |
| Legal | - | | 6,250 | - | | 6,250 | - | | 6,250 | - | | 6,250 | - |
| Management Company Fee | - | | | | | | | | | | | | |
| Nurse Services | - | | | | | | | | | | | | |
| Food Service / School Lunch | - | | 66,300 | - | | 66,300 | - | | 66,300 | - | | 66,300 | - |
| Payroll Services | - | | 12,500 | - | | 12,500 | - | | 12,500 | - | | 12,500 | - |
| Special Ed Services | - | | | | | | | | | | | | |
| Titlement Services (i.e. Title I) | - | | 5,167 | - | | 5,167 | - | | 5,167 | - | | 5,167 | - |
| Other Purchased / Professional / Consulting | - | | 45,000 | - | | 45,000 | - | | 45,000 | - | | 45,000 | - |
| TOTAL CONTRACTED SERVICES | | | 182,920 | - | | 182,920 | - | | 182,920 | - | | 182,920 | - |

BROOKLYN EMERGING LEADERS ACADEMY CHARTER SCHOOL

Budget / Operating Plan

2023-24

| | | | | | | | | | | | | |
|----------------------------------|---|------------------|---|---|------------------|---|---|------------------|---|---|------------------|---|
| Total Revenue | - | 1,500,722 | - | - | 1,500,722 | - | - | 1,500,723 | - | - | 1,500,723 | - |
| Total Expenses | - | 1,461,646 | - | - | 1,461,646 | - | - | 1,461,646 | - | - | 1,461,645 | - |
| Net Income | - | 39,076 | - | - | 39,076 | - | - | 39,077 | - | - | 39,077 | - |
| Actual Student Enrollment | - | 260 | - | - | 260 | - | - | 260 | - | - | 260 | - |

| | | | | | | | | | | | | |
|---|---------------------------------|-----------------------|-----------------|-----------------------------------|-----------------------|-----------------|---------------------------------|-----------------------|-----------------|---------------------------------|-----------------------|-----------------|
| *NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed | 1st Quarter - 7/1 - 9/30 | | | 2nd Quarter - 10/1 - 12/31 | | | 3rd Quarter - 1/1 - 3/31 | | | 4th Quarter - 4/1 - 6/30 | | |
| | Actual | Current Budget | Variance | Actual | Current Budget | Variance | Actual | Current Budget | Variance | Actual | Current Budget | Variance |

| | | | | | | | | | | | | | |
|--|--|---------------|------------------|----------|---------------|------------------|----------|---------------|------------------|----------|---------------|------------------|----------|
| SCHOOL OPERATIONS | | | | | | | | | | | | | |
| Board Expenses | | 9,200 | - | | 9,200 | - | | 9,200 | - | | 9,200 | - | |
| Classroom / Teaching Supplies & Materials | | 12,200 | - | | 12,200 | - | | 12,200 | - | | 12,200 | - | |
| Special Ed Supplies & Materials | | - | - | | - | - | | - | - | | - | - | |
| Textbooks / Workbooks | | 2,500 | - | | 2,500 | - | | 2,500 | - | | 2,500 | - | |
| Supplies & Materials other | | 12,500 | - | | 12,500 | - | | 12,500 | - | | 12,500 | - | |
| Equipment / Furniture | | 1,500 | - | | 1,500 | - | | 1,500 | - | | 1,500 | - | |
| Telephone | | 7,014 | - | | 7,014 | - | | 7,014 | - | | 7,014 | - | |
| Technology | | 25,622 | - | | 25,622 | - | | 25,622 | - | | 25,622 | - | |
| Student Testing & Assessment | | 1,250 | - | | 1,250 | - | | 1,250 | - | | 1,250 | - | |
| Field Trips | | 20,000 | - | | 20,000 | - | | 20,000 | - | | 20,000 | - | |
| Transportation (student) | | - | - | | - | - | | - | - | | - | - | |
| Student Services - other | | 33,597 | - | | 33,597 | - | | 33,597 | - | | 33,597 | - | |
| Office Expense | | 957 | - | | 957 | - | | 957 | - | | 957 | - | |
| Staff Development | | - | - | | - | - | | - | - | | - | - | |
| Staff Recruitment | | 9,550 | - | | 9,550 | - | | 9,550 | - | | 9,550 | - | |
| Student Recruitment / Marketing | | 11,000 | - | | 11,000 | - | | 11,000 | - | | 11,000 | - | |
| School Meals / Lunch | | 2,500 | - | | 2,500 | - | | 2,500 | - | | 2,500 | - | |
| Travel (Staff) | | 10,500 | - | | 10,500 | - | | 10,500 | - | | 10,500 | - | |
| Fundraising | | - | - | | - | - | | - | - | | - | - | |
| Other | | 6,455 | - | | 6,455 | - | | 6,455 | - | | 6,455 | - | |
| TOTAL SCHOOL OPERATIONS | | - | 166,345 | - | - | 166,345 | - | - | 166,345 | - | - | 166,344 | - |
| FACILITY OPERATION & MAINTENANCE | | | | | | | | | | | | | |
| Insurance | | 25,000 | - | | 25,000 | - | | 25,000 | - | | 25,000 | - | |
| Janitorial | | - | - | | - | - | | - | - | | - | - | |
| Building and Land Rent / Lease / Facility Finance Interest | | - | - | | - | - | | - | - | | - | - | |
| Repairs & Maintenance | | 3,000 | - | | 3,000 | - | | 3,000 | - | | 3,000 | - | |
| Equipment / Furniture | | 15,185 | - | | 15,185 | - | | 15,185 | - | | 15,185 | - | |
| Security | | - | - | | - | - | | - | - | | - | - | |
| Utilities | | - | - | | - | - | | - | - | | - | - | |
| TOTAL FACILITY OPERATION & MAINTENANCE | | - | 43,185 | - | - | 43,185 | - | - | 43,185 | - | - | 43,185 | - |
| DEPRECIATION & AMORTIZATION | | 10,774 | - | | 10,774 | - | | 10,774 | - | | 10,774 | - | |
| COVID-19 / CONTINGENCY | | - | - | | - | - | | - | - | | - | - | |
| DEFERRED RENT | | - | - | | - | - | | - | - | | - | - | |
| TOTAL EXPENSES | | - | 1,461,646 | - | - | 1,461,646 | - | - | 1,461,646 | - | - | 1,461,645 | - |
| NET INCOME | | - | 39,076 | - | - | 39,076 | - | - | 39,077 | - | - | 39,077 | - |

BROOKLYN EMERGING LEADERS ACADEMY CHARTER SCHOOL

Budget / Operating Plan

| 2023-24 | | | | | | | | | | | | | | | |
|---|---------------|-----------------------|-----------------|--------------------------|-----------------------|-----------------|----------------------------|-----------------------|-----------------|--------------------------|-----------------------|-----------------|--------------------------|--|--|
| | - | 1,500,722 | - | - | 1,500,722 | - | - | 1,500,723 | - | - | 1,500,723 | | | | |
| Total Revenue | | | | | | | | | | | | | | | |
| Total Expenses | | | | | | | | | | | | | | | |
| Net Income | | | | | | | | | | | | | | | |
| Actual Student Enrollment | | | | | | | | | | | | | | | |
| *NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed | | | | 1st Quarter - 7/1 - 9/30 | | | 2nd Quarter - 10/1 - 12/31 | | | 3rd Quarter - 1/1 - 3/31 | | | 4th Quarter - 4/1 - 6/30 | | |
| | Actual | Current Budget | Variance | Actual | Current Budget | Variance | Actual | Current Budget | Variance | Actual | Current Budget | Variance | | | |
| ENROLLMENT - *School Districts Are Linked To Above Entries* | | | | | | | | | | | | | | | |
| New York City Department of Education | - | 260 | - | - | 260 | - | - | 260 | - | - | 260 | - | | | |
| - | - | - | - | - | - | - | - | - | - | - | - | - | | | |
| - | - | - | - | - | - | - | - | - | - | - | - | - | | | |
| - | - | - | - | - | - | - | - | - | - | - | - | - | | | |
| - | - | - | - | - | - | - | - | - | - | - | - | - | | | |
| - | - | - | - | - | - | - | - | - | - | - | - | - | | | |
| - | - | - | - | - | - | - | - | - | - | - | - | - | | | |
| - | - | - | - | - | - | - | - | - | - | - | - | - | | | |
| - | - | - | - | - | - | - | - | - | - | - | - | - | | | |
| - | - | - | - | - | - | - | - | - | - | - | - | - | | | |
| - | - | - | - | - | - | - | - | - | - | - | - | - | | | |
| - | - | - | - | - | - | - | - | - | - | - | - | - | | | |
| - | - | - | - | - | - | - | - | - | - | - | - | - | | | |
| - | - | - | - | - | - | - | - | - | - | - | - | - | | | |
| - | - | - | - | - | - | - | - | - | - | - | - | - | | | |
| - | - | - | - | - | - | - | - | - | - | - | - | - | | | |
| - | - | - | - | - | - | - | - | - | - | - | - | - | | | |
| - | - | - | - | - | - | - | - | - | - | - | - | - | | | |
| ALL OTHER School Districts: (Count = 0) | - | - | - | - | - | - | - | - | - | - | - | - | | | |
| TOTAL ENROLLMENT | - | 260 | - | - | 260 | - | - | 260 | - | - | 260 | - | | | |
| REVENUE PER PUPIL | - | 5,772 | - | - | 5,772 | - | - | 5,772 | - | - | 5,772 | - | | | |
| EXPENSES PER PUPIL | - | 5,622 | - | - | 5,622 | - | - | 5,622 | - | - | 5,622 | - | | | |

BROOKLYN EMERGING LEADERS ACADEMY CHARTER SCHOOL

Budget / Operating Plan

2023-24

| | | | | | | | | | | | |
|----------------------------------|---|---|---|-----------|-------------|---|---|-----------|-------------|---|---|
| Total Revenue | - | - | - | 6,002,889 | (6,002,889) | - | - | 6,002,889 | (6,002,889) | - | - |
| Total Expenses | - | - | - | 5,846,583 | 5,846,583 | - | - | 5,846,583 | 5,846,583 | - | - |
| Net Income | - | - | - | 156,306 | (156,306) | - | - | 156,306 | (156,306) | - | - |
| Actual Student Enrollment | - | - | - | - | - | - | - | - | - | - | - |

| | | | | | | | | | | |
|---|-------------------------------------|---|----------------------------------|----------------------------|-------------------------------------|--|-----------------------------------|-----------------------------|--------------------------------------|--|
| *NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed | TOTALS AND VARIANCE ANALYSIS | | | | | | | | | |
| | Actual | Current Budget (Current Quarter) | Actual vs. Current Budget | Current Budget - TY | Actual vs. Current Budget TY | Original Budget (Current Quarter) | Actual vs. Original Budget | Original Budget - TY | Actual vs. Original Budget TY | PY Actual (PY TY / No. of COMPLETED Actual CY Quarters) |

| EXPENSES | | Quarter 0 | | | | | | | | | | |
|---|---|------------------|---|------------------|------------------|---|---|------------------|------------------|---|---|---|
| | | No. of Positions | | | | | | | | | | |
| ADMINISTRATIVE STAFF PERSONNEL COSTS | | | | | | | | | | | | |
| Executive Management | - | - | - | 210,080 | 210,080 | - | - | 210,080 | 210,080 | - | - | - |
| Instructional Management | - | - | - | - | - | - | - | - | - | - | - | - |
| Deans, Directors & Coordinators | - | - | - | 720,276 | 720,276 | - | - | 720,276 | 720,276 | - | - | - |
| CFO / Director of Finance | - | - | - | - | - | - | - | - | - | - | - | - |
| Operation / Business Manager | - | - | - | 104,000 | 104,000 | - | - | 104,000 | 104,000 | - | - | - |
| Administrative Staff | - | - | - | 309,689 | 309,689 | - | - | 309,689 | 309,689 | - | - | - |
| TOTAL ADMINISTRATIVE STAFF | - | - | - | 1,344,045 | 1,344,045 | - | - | 1,344,045 | 1,344,045 | - | - | - |
| INSTRUCTIONAL PERSONNEL COSTS | | | | | | | | | | | | |
| Teachers - Regular | - | - | - | 1,725,628 | 1,725,628 | - | - | 1,725,628 | 1,725,628 | - | - | - |
| Teachers - SPED | - | - | - | - | - | - | - | - | - | - | - | - |
| Substitute Teachers | - | - | - | - | - | - | - | - | - | - | - | - |
| Teaching Assistants | - | - | - | - | - | - | - | - | - | - | - | - |
| Specialty Teachers | - | - | - | - | - | - | - | - | - | - | - | - |
| Aides | - | - | - | - | - | - | - | - | - | - | - | - |
| Therapists & Counselors | - | - | - | 398,849 | 398,849 | - | - | 398,849 | 398,849 | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL INSTRUCTIONAL | - | - | - | 2,124,477 | 2,124,477 | - | - | 2,124,477 | 2,124,477 | - | - | - |
| NON-INSTRUCTIONAL PERSONNEL COSTS | | | | | | | | | | | | |
| Nurse | - | - | - | - | - | - | - | - | - | - | - | - |
| Librarian | - | - | - | - | - | - | - | - | - | - | - | - |
| Custodian | - | - | - | - | - | - | - | - | - | - | - | - |
| Security | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL NON-INSTRUCTIONAL | - | - | - | - | - | - | - | - | - | - | - | - |
| SUBTOTAL PERSONNEL SERVICE COSTS | - | - | - | 3,468,522 | 3,468,522 | - | - | 3,468,522 | 3,468,522 | - | - | - |
| PAYROLL TAXES AND BENEFITS | | | | | | | | | | | | |
| Payroll Taxes | - | - | - | - | - | - | - | - | - | - | - | - |
| Fringe / Employee Benefits | - | - | - | 645,422 | 645,422 | - | - | 645,422 | 645,422 | - | - | - |
| Retirement / Pension | - | - | - | 119,750 | 119,750 | - | - | 119,750 | 119,750 | - | - | - |
| TOTAL PAYROLL TAXES AND BENEFITS | - | - | - | 765,172 | 765,172 | - | - | 765,172 | 765,172 | - | - | - |
| TOTAL PERSONNEL SERVICE COSTS | - | - | - | 4,233,694 | 4,233,694 | - | - | 4,233,694 | 4,233,694 | - | - | - |
| CONTRACTED SERVICES | | | | | | | | | | | | |
| Accounting / Audit | - | - | - | 190,812 | 190,812 | - | - | 190,812 | 190,812 | - | - | - |
| Legal | - | - | - | 25,000 | 25,000 | - | - | 25,000 | 25,000 | - | - | - |
| Management Company Fee | - | - | - | - | - | - | - | - | - | - | - | - |
| Nurse Services | - | - | - | - | - | - | - | - | - | - | - | - |
| Food Service / School Lunch | - | - | - | 265,200 | 265,200 | - | - | 265,200 | 265,200 | - | - | - |
| Payroll Services | - | - | - | 50,000 | 50,000 | - | - | 50,000 | 50,000 | - | - | - |
| Special Ed Services | - | - | - | - | - | - | - | - | - | - | - | - |
| Titlement Services (i.e. Title I) | - | - | - | 20,666 | 20,666 | - | - | 20,666 | 20,666 | - | - | - |
| Other Purchased / Professional / Consulting | - | - | - | 180,000 | 180,000 | - | - | 180,000 | 180,000 | - | - | - |
| TOTAL CONTRACTED SERVICES | - | - | - | 731,678 | 731,678 | - | - | 731,678 | 731,678 | - | - | - |

| BROOKLYN EMERGING LEADERS ACADEMY CHARTER SCHOOL | | | | | | | | | | | |
|--|----------------|-------------------|--------------------|--------------------|------------------|---------------------|-----------------|---------------------|---|-------------------------|---|
| Budget / Operating Plan | | | | | | | | | | | |
| 2023-24 | | | | | | | | | | | |
| Total Revenue | - | - | - | 6,002,889 | (6,002,889) | - | - | 6,002,889 | (6,002,889) | - | - |
| Total Expenses | - | - | - | 5,846,583 | 5,846,583 | - | - | 5,846,583 | 5,846,583 | - | - |
| Net Income | - | - | - | 156,306 | (156,306) | - | - | 156,306 | (156,306) | - | - |
| Actual Student Enrollment | - | - | - | - | - | - | - | - | - | - | - |
| TOTALS AND VARIANCE ANALYSIS | | | | | | | | | | | |
| *NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed | Current Budget | | Actual vs. Current | Actual vs. Current | Original Budget | Actual vs. Original | Original Budget | Actual vs. Original | PY Actual (PY TY / No. of COMPLETED Actual CY Quarters) | Actual CY vs. Actual PY | |
| | Actual | (Current Quarter) | Budget | Budget - TY | Budget TY | (Current Quarter) | Budget | Budget - TY | Budget TY | | |
| SCHOOL OPERATIONS | | | | | | | | | | | |
| Board Expenses | - | - | - | 36,800 | 36,800 | - | - | 36,800 | 36,800 | - | - |
| Classroom / Teaching Supplies & Materials | - | - | - | 48,800 | 48,800 | - | - | 48,800 | 48,800 | - | - |
| Special Ed Supplies & Materials | - | - | - | - | - | - | - | - | - | - | - |
| Textbooks / Workbooks | - | - | - | 10,000 | 10,000 | - | - | 10,000 | 10,000 | - | - |
| Supplies & Materials other | - | - | - | 50,000 | 50,000 | - | - | 50,000 | 50,000 | - | - |
| Equipment / Furniture | - | - | - | 6,000 | 6,000 | - | - | 6,000 | 6,000 | - | - |
| Telephone | - | - | - | 28,056 | 28,056 | - | - | 28,056 | 28,056 | - | - |
| Technology | - | - | - | 102,487 | 102,487 | - | - | 102,487 | 102,487 | - | - |
| Student Testing & Assessment | - | - | - | 5,000 | 5,000 | - | - | 5,000 | 5,000 | - | - |
| Field Trips | - | - | - | 80,000 | 80,000 | - | - | 80,000 | 80,000 | - | - |
| Transportation (student) | - | - | - | - | - | - | - | - | - | - | - |
| Student Services - other | - | - | - | 134,388 | 134,388 | - | - | 134,388 | 134,388 | - | - |
| Office Expense | - | - | - | 3,828 | 3,828 | - | - | 3,828 | 3,828 | - | - |
| Staff Development | - | - | - | - | - | - | - | - | - | - | - |
| Staff Recruitment | - | - | - | 38,200 | 38,200 | - | - | 38,200 | 38,200 | - | - |
| Student Recruitment / Marketing | - | - | - | 44,000 | 44,000 | - | - | 44,000 | 44,000 | - | - |
| School Meals / Lunch | - | - | - | 10,000 | 10,000 | - | - | 10,000 | 10,000 | - | - |
| Travel (Staff) | - | - | - | 42,000 | 42,000 | - | - | 42,000 | 42,000 | - | - |
| Fundraising | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | 25,819 | 25,819 | - | - | 25,819 | 25,819 | - | - |
| TOTAL SCHOOL OPERATIONS | - | - | - | 665,378 | 665,378 | - | - | 665,378 | 665,378 | - | - |
| FACILITY OPERATION & MAINTENANCE | | | | | | | | | | | |
| Insurance | - | - | - | 100,000 | 100,000 | - | - | 100,000 | 100,000 | - | - |
| Janitorial | - | - | - | - | - | - | - | - | - | - | - |
| Building and Land Rent / Lease / Facility Finance Interest | - | - | - | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | - | - | 12,000 | 12,000 | - | - | 12,000 | 12,000 | - | - |
| Equipment / Furniture | - | - | - | 60,740 | 60,740 | - | - | 60,740 | 60,740 | - | - |
| Security | - | - | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL FACILITY OPERATION & MAINTENANCE | - | - | - | 172,740 | 172,740 | - | - | 172,740 | 172,740 | - | - |
| DEPRECIATION & AMORTIZATION | | | | | | | | | | | |
| | - | - | - | 43,094 | 43,094 | - | - | 43,094 | 43,094 | - | - |
| COVID-19 / CONTINGENCY | | | | | | | | | | | |
| | - | - | - | - | - | - | - | - | - | - | - |
| DEFERRED RENT | | | | | | | | | | | |
| | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL EXPENSES | - | - | - | 5,846,583 | 5,846,583 | - | - | 5,846,583 | 5,846,583 | - | - |
| NET INCOME | - | - | - | 156,306 | (156,306) | - | - | 156,306 | (156,306) | - | - |

| BROOKLYN EMERGING LEADERS ACADEMY CHARTER SCHOOL | | | | | | | | | | | |
|---|--|----------------------------------|---------------------------|---------------------|------------------------------|-----------------------------------|----------------------------|----------------------|-------------------------------|---|-------------------------|
| Budget / Operating Plan | | | | | | | | | | | |
| 2023-24 | | | | | | | | | | | |
| Total Revenue | - | - | - | 6,002,889 | (6,002,889) | - | - | 6,002,889 | (6,002,889) | - | - |
| Total Expenses | - | - | - | 5,846,583 | 5,846,583 | - | - | 5,846,583 | 5,846,583 | - | - |
| Net Income | - | - | - | 156,306 | (156,306) | - | - | 156,306 | (156,306) | - | - |
| Actual Student Enrollment | - | - | - | | | - | - | | | - | - |
| TOTALS AND VARIANCE ANALYSIS *NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed | | | | | | | | | | | |
| | Actual | Current Budget (Current Quarter) | Actual vs. Current Budget | Current Budget - TY | Actual vs. Current Budget TY | Original Budget (Current Quarter) | Actual vs. Original Budget | Original Budget - TY | Actual vs. Original Budget TY | PY Actual (PY TY / No. of COMPLETED Actual CY Quarters) | Actual CY vs. Actual PY |
| ENROLLMENT - *School Districts Are Linked To Above Entries* | * Enrollment Data Based on Last Actual Quarter Completed | | | | | | | | | | |
| New York City Department of Education | - | - | - | | | - | - | | | - | - |
| - | - | - | - | | | - | - | | | - | - |
| - | - | - | - | | | - | - | | | - | - |
| - | - | - | - | | | - | - | | | - | - |
| - | - | - | - | | | - | - | | | - | - |
| - | - | - | - | | | - | - | | | - | - |
| - | - | - | - | | | - | - | | | - | - |
| - | - | - | - | | | - | - | | | - | - |
| - | - | - | - | | | - | - | | | - | - |
| - | - | - | - | | | - | - | | | - | - |
| - | - | - | - | | | - | - | | | - | - |
| - | - | - | - | | | - | - | | | - | - |
| - | - | - | - | | | - | - | | | - | - |
| - | - | - | - | | | - | - | | | - | - |
| - | - | - | - | | | - | - | | | - | - |
| - | - | - | - | | | - | - | | | - | - |
| - | - | - | - | | | - | - | | | - | - |
| - | - | - | - | | | - | - | | | - | - |
| - | - | - | - | | | - | - | | | - | - |
| ALL OTHER School Districts: (Count = 0) | - | - | - | | | - | - | | | - | - |
| TOTAL ENROLLMENT | - | - | - | | | - | - | | | - | - |
| REVENUE PER PUPIL | - | - | - | | | - | - | | | - | - |
| EXPENSES PER PUPIL | - | - | - | | | - | - | | | - | - |

SUNY Charter Schools Institute
Budget Narrative

Education Corporation Name: Brooklyn Emerging Leaders Fiscal Contact:
Date: 6/30/23 Name: Bryson Wilson
FY24 Email: bwilson@edtec.com

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

Generally, we've added healthy cost of living increases year-over-year. We added cushion to each of our variable budget lines for FY24. We ran enrollment sensitivities to get an idea of what we can expect to earn and spend at different levels of enrollment. This will allow us to make real-time forecast changes if we were to see a drop in our enrollment. The budget has gone through several iterations and has been presented to board members for feedback for the past 4 months.

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

We've spent \$938,829 through FY23. We will spend \$45,411 in FY24.

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

We did not add new expenses in an effort to spend ESSER funds. We invested in our staff who were already budgeted. We will not have an issue continuing without the ESSER funds.



Transmittal Form
Annual Financial Statement Audit Report
for SUNY Authorized Charter Schools

| | |
|-------------------------------------|--|
| Charter School Name: | Brooklyn Emerging Leaders Academy Charter School |
| Audit Period: | 2022-23 |
| Prior Period: | 2021-22 |
| Report Due Date: | Wednesday, November 1, 2023 |
| School Fiscal Contact Name: | Bryson Wilson |
| School Fiscal Contact Email: | bwilson@edtec.com |
| School Fiscal Contact Phone: | 917-627-0398 |
| School Audit Firm Name: | SAX, LLP |
| School Audit Contact Name: | Stephen |
| School Audit Contact Email: | ssmith@saxllp.com |
| School Audit Contact Phone: | (917) 451-3429 |

SUNY CHARTER SCHOOLS INSTITUTE - Reporting Requirements:

Online Portal: <https://my.epicenternow.org/>

Required 8 Items:

- 1) The independent auditor’s report on financial statements and notes;
- 2) Excel template file with appropriate sheets completed: Financial Position, Statement of Activities, Cash Flow and Functional Expenses worksheets; and
- 3) Reports on internal controls over financial reporting and on compliance.

And, if applicable:

The additional items listed below should be included 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 management letter response will be submitted by the following date (should be no later than 30 days from the submission of the report); etc. If not applicable enter "N/A."

| | <i>If not included , state the reason(s) below. Or, if not applicable fill in "N/A"):</i> |
|--|---|
| 4) Management Letter | |
| 5) Management Letter Response | |
| 6) Form 990; or Extension Form 8868 | |
| 7) Federal Single Audit/ Uniform Guidance in 2 CFR Part 200, Subpart F | |
| 8) Corrective Action Plan | |

BROOKLYN EMERGING LEADERS ACADEMY CHARTER SCHOOL
Statement of Financial Position
as of June 30, 2023

| <u>ASSETS</u> | <u>2022-23</u> | <u>2021-22</u> |
|--|-------------------------|-------------------------|
| <u>CURRENT ASSETS</u> | | |
| Cash and cash equivalents | \$ 2,068,193 | \$ 2,108,246 |
| Grants and contracts receivable | 573,204 | 598,132 |
| Accounts receivables | - | - |
| Prepaid expenses | 5,978 | 18,603 |
| Contributions and other receivables | - | - |
| TOTAL CURRENT ASSETS | 2,647,375 | 2,724,981 |
| <u>PROPERTY, BUILDING AND EQUIPMENT, net</u> | 271,569 | 246,568 |
| <u>OTHER ASSETS</u> | 137,096 | - |
| TOTAL ASSETS | <u>3,056,040</u> | <u>2,971,549</u> |
| <u>LIABILITIES AND NET ASSETS</u> | | |
| <u>CURRENT LIABILITIES</u> | | |
| Accounts payable and accrued expenses | \$ 232,001 | \$ 236,371 |
| Accrued payroll and benefits | - | - |
| Deferred Revenue | - | 42,468 |
| Current maturities of long-term debt | - | - |
| Short Term Debt - Bonds, Notes Payable | - | - |
| Other | - | - |
| TOTAL CURRENT LIABILITIES | 232,001 | 278,839 |
| <u>LONG-TERM LIABILITIES</u> | | |
| Deferred Rent | 136,263 | 61,907 |
| All other long-term debt and notes payable, net current maturities | - | - |
| TOTAL LONG-TERM LIABILITIES | 136,263 | 61,907 |
| TOTAL LIABILITIES | <u>368,264</u> | <u>340,746</u> |
| <u>NET ASSETS</u> | | |
| Without Donor Restrictions | 2,619,639 | 2,548,063 |
| With Donor Restrictions | 68,137 | 82,740 |
| TOTAL NET ASSETS | 2,687,776 | 2,630,803 |
| TOTAL LIABILITIES AND NET ASSETS | <u>3,056,040</u> | <u>2,971,549</u> |

CK - Should be zero

-

-

BROOKLYN EMERGING LEADERS ACADEMY CHARTER SCHOOL

Statement of Activities

as of June 30, 2023

| | 2022-23 | | | 2021-22 | |
|---|-------------------------------|----------------------------|---------------------|-----------|------------------|
| | Without Donor Restrictions | With Donor Restrictions | Total | Total | |
| REVENUE, GAINS AND OTHER SUPPORT | | | | | |
| Public School District | | | | | |
| Resident Student Enrollment | \$ 4,165,024 | | \$ 4,165,024 | \$ | 4,228,686 |
| Students with disabilities | 405,989 | - | 405,989 | | 406,249 |
| Grants and Contracts | | | | | |
| State and local | - | - | - | | - |
| Federal - Title and IDEA | 661,434 | - | 661,434 | | 968,634 |
| Federal - Other | - | - | - | | - |
| Other | - | - | - | | - |
| NYC DoE Rental Assistance | - | - | - | | - |
| Food Service/Child Nutrition Program | - | - | - | | - |
| TOTAL REVENUE, GAINS AND OTHER SUPPORT | 5,232,447 | - | 5,232,447 | | 5,603,569 |
| EXPENSES | | | | | |
| Program Services | | | | | |
| Regular Education | \$ 4,954,950 | \$ - | \$ 4,954,950 | \$ | 4,620,395 |
| Special Education | 396,850 | - | 396,850 | | 354,843 |
| Other Programs | - | - | - | | - |
| Total Program Services | 5,351,800 | - | 5,351,800 | | 4,975,238 |
| Management and general | 1,075,838 | - | 1,075,838 | | 820,574 |
| Fundraising | 20,962 | - | 20,962 | | 27,334 |
| TOTAL OPERATING EXPENSES | 6,448,600 | - | 6,448,600 | | 5,823,146 |
| SURPLUS / (DEFICIT) FROM SCHOOL OPERATIONS | (1,216,153) | - | (1,216,153) | | (219,577) |
| SUPPORT AND OTHER REVENUE | | | | | |
| Contributions | | | | | |
| Foundations | \$ 230,230 | \$ - | \$ 230,230 | \$ | 226,923 |
| Individuals | - | - | - | | - |
| Corporations | - | - | - | | - |
| Fundraising | - | - | - | | - |
| Interest income | - | - | - | | 7 |
| Miscellaneous income | 1,042,896 | - | 1,042,896 | | 1,000,000 |
| Net assets released from restriction | 14,603 | (14,603) | - | | - |
| TOTAL SUPPORT AND OTHER REVENUE | 1,287,729 | (14,603) | 1,273,126 | | 1,226,930 |
| CHANGE IN NET ASSETS | 71,576 | (14,603) | 56,973 | | 1,007,353 |
| NET ASSETS BEGINNING OF YEAR | - | - | - | | - |
| PRIOR YEAR/PERIOD ADJUSTMENTS | 2,548,063 | 82,740 | 2,630,803 | | 1,623,450 |
| NET ASSETS END OF YEAR | \$ 2,619,639 | \$ 68,137 | \$ 2,687,776 | \$ | 2,630,803 |

BROOKLYN EMERGING LEADERS ACADEMY CHARTER SCHOOL

Statement of Cash Flows

as of June 30, 2023

| | 2022-23 | 2021-22 |
|---|---------------------|---------------------|
| CASH FLOWS - OPERATING ACTIVITIES | | |
| Increase (decrease) in net assets | \$ 56,973 | \$ 1,007,353 |
| Revenues from School Districts | - | - |
| Accounts Receivable | - | - |
| Due from School Districts | - | - |
| Depreciation | 160,363 | 180,925 |
| Grants Receivable | (17,540) | (380,153) |
| Due from NYS | - | - |
| Grant revenues | - | - |
| Prepaid Expenses | 12,625 | (9,579) |
| Accounts Payable | (4,370) | (14,205) |
| Accrued Expenses | - | - |
| Accrued Liabilities | - | - |
| Contributions and fund-raising activities | - | - |
| Miscellaneous sources | - | - |
| Deferred Revenue | - | - |
| Interest payments | - | - |
| Finance Lease Amortization | 2,983 | - |
| Other | - | - |
| NET CASH PROVIDED FROM OPERATING ACTIVITIES | \$ 211,034 | \$ 784,341 |
| CASH FLOWS - INVESTING ACTIVITIES | | |
| Purchase of equipment | (185,364) | (177,695) |
| Other | - | - |
| NET CASH PROVIDED FROM INVESTING ACTIVITIES | \$ (185,364) | \$ (177,695) |
| CASH FLOWS - FINANCING ACTIVITIES | | |
| Principal payments on long-term debt | (61,907) | (95,962) |
| Other | (3,816) | - |
| NET CASH PROVIDED FROM FINANCING ACTIVITIES | \$ (65,723) | \$ (95,962) |
| NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS | \$ (40,053) | \$ 510,684 |
| Cash at beginning of year | 2,108,246 | 1,597,562 |
| CASH AND CASH EQUIVALENTS AT END OF YEAR | \$ 2,068,193 | \$ 2,108,246 |

BROOKLYN EMERGING LEADERS ACADEMY CHARTER SCHOOL
Statement of Functional Expenses
as of June 30, 2023

| | | 2022-23 | | | | | | | 2021-22 | |
|--|-----------|---------------------|-------------------|-------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | Program Services | | | | Supporting Services | | | | |
| No. of Positions | Regular | Special Education | Other Education | Total | Management | | Total | Total | | |
| | Education | | | | Fund-raising | and General | | | | |
| | | | | | | | | | | |
| Personnel Services Costs | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Administrative Staff Personnel | 17.03 | 2,698,090 | 161,082 | - | 2,859,172 | 13,286 | 441,023 | 454,309 | 3,313,481 | 2,797,596 |
| Instructional Personnel | 24.49 | - | - | - | - | - | - | - | - | - |
| Non-Instructional Personnel | - | - | - | - | - | - | - | - | - | - |
| Total Salaries and Staff | 41.52 | 2,698,090 | 161,082 | - | 2,859,172 | 13,286 | 441,023 | 454,309 | 3,313,481 | 2,797,596 |
| Fringe Benefits & Payroll Taxes | | 587,199 | 35,057 | - | 622,256 | 2,891 | 95,982 | 98,873 | 721,129 | 579,697 |
| Retirement | | - | - | - | - | - | - | - | - | - |
| Management Company Fees | | - | - | - | - | - | - | - | - | - |
| Legal Service | | - | - | - | - | - | - | - | - | - |
| Accounting / Audit Services | | - | - | - | - | - | - | - | - | - |
| Other Purchased / Professional / Consulting Services | | 57,257 | 20,656 | - | 77,913 | - | 344,938 | 344,938 | 422,851 | 404,304 |
| Building and Land Rent / Lease / Facility Finance Interest | | 814,276 | 48,614 | - | 862,890 | 4,010 | 133,100 | 137,110 | 1,000,000 | 1,000,000 |
| Repairs & Maintenance | | 12,589 | 2,398 | - | 14,987 | - | - | - | 14,987 | 16,827 |
| Insurance | | 64,362 | 3,843 | - | 68,205 | 317 | 10,521 | 10,838 | 79,043 | 65,806 |
| Utilities | | - | - | - | - | - | - | - | - | - |
| Supplies / Materials | | 207,652 | 39,552 | - | 247,204 | - | - | - | 247,204 | 280,262 |
| Equipment / Furnishings | | 2,943 | 560 | - | 3,503 | - | - | - | 3,503 | 19,954 |
| Staff Development | | 137,862 | 26,260 | - | 164,122 | - | 333 | 333 | 164,455 | 163,091 |
| Marketing / Recruitment | | 12,583 | 2,398 | - | 14,981 | - | - | - | 14,981 | 61,892 |
| Technology | | - | - | - | - | - | - | - | - | - |
| Food Service | | 92,639 | 17,646 | - | 110,285 | - | - | - | 110,285 | 82,518 |
| Student Services | | - | - | - | - | - | - | - | - | - |
| Office Expense | | 118,060 | 10,320 | - | 128,380 | 458 | 17,319 | 17,777 | 146,157 | 108,590 |
| Depreciation | | 134,705 | 25,658 | - | 160,363 | - | - | - | 160,363 | 180,925 |
| OTHER | | 14,733 | 2,806 | - | 17,539 | - | 32,622 | 32,622 | 50,161 | 61,684 |
| Total Expenses | | \$ 4,954,950 | \$ 396,850 | \$ - | \$ 5,351,800 | \$ 20,962 | \$ 1,075,838 | \$ 1,096,800 | \$ 6,448,600 | \$ 5,823,146 |

Brooklyn Emerging Leaders Academy Charter School

Audited Financial Statements

In Accordance with *Government Auditing Standards*

June 30, 2023

Brooklyn Emerging Leaders Academy Charter School

Audited Financial Statements

June 30, 2023

CONTENTS

| | Page |
|---|-------------|
| Independent Auditor's Report | 1-2 |
| Financial Statements | |
| Statement of Financial Position | 3 |
| Statement of Activities | 4 |
| Statement of Functional Expenses | 5 |
| Statement of Cash Flows | 6 |
| Notes to Financial Statements | 7-14 |
| 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> | 15-16 |
| Schedule of Findings and Questioned Costs | 17 |

Independent Auditor's Report

To the Board of Trustees of
Brooklyn Emerging Leaders Academy Charter School

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Brooklyn Emerging Leaders Academy Charter School (the "School"), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the School as of June 30, 2023, and the changes in net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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


We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Report on Summarized Comparative Information

The financial statements of the School as of and for the year ended June 30, 2022, were audited by other auditors whose report dated October 18, 2022, expressed an unmodified opinion on those statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022, is consistent, in all material respects with the audited financial statement from which it was derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 17, 2023, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.


New York, NY
October 17, 2023

Brooklyn Emerging Leaders Academy Charter School

Statement of Financial Position

As of June 30, 2023
(With comparative totals as of June 30, 2022)

| | <u>June 30.</u> | |
|--|----------------------------|----------------------------|
| | <u>2023</u> | <u>2022</u> |
| ASSETS | | |
| Cash and cash equivalents | \$ 1,993,130 | \$ 2,033,190 |
| Government grants receivable - per pupil funding | 14,202 | - |
| Government grants receivable - other | 559,002 | 598,132 |
| Prepaid expenses and other assets | 5,978 | 18,603 |
| Fixed assets, net | 271,569 | 246,568 |
| Finance lease right-of-use assets | 137,096 | - |
| Restricted cash | <u>75,063</u> | <u>75,056</u> |
| TOTAL ASSETS | <u>\$ 3,056,040</u> | <u>\$ 2,971,549</u> |
| LIABILITIES AND NET ASSETS | | |
| LIABILITIES | | |
| Accounts payable and accrued expenses | \$ 232,001 | \$ 236,371 |
| Government grants advance - per pupil funding | - | 42,468 |
| Capital lease payable | - | 61,907 |
| Finance lease liability | <u>136,263</u> | <u>-</u> |
| Total liabilities | <u>368,264</u> | <u>340,746</u> |
| NET ASSETS | | |
| Without donor restrictions | 2,619,639 | 2,548,063 |
| With donor restrictions | <u>68,137</u> | <u>82,740</u> |
| Total net assets | <u>2,687,776</u> | <u>2,630,803</u> |
| TOTAL LIABILITIES AND NET ASSETS | <u>\$ 3,056,040</u> | <u>\$ 2,971,549</u> |

The attached notes and auditor's report are an integral part of these financial statements.

Brooklyn Emerging Leaders Academy Charter School

Statement of Activities

For the Year Ended June 30, 2023
(With comparative totals for the year ended June 30, 2022)

| | Without Donor Restrictions | With Donor Restrictions | Total 6/30/23 | Total 6/30/22 |
|--|---|------------------------------------|--------------------------|--------------------------|
| PUBLIC SUPPORT AND REVENUE | | | | |
| Public school district revenue: | | | | |
| Resident student enrollment | \$ 4,165,024 | \$ - | \$ 4,165,024 | \$ 4,228,686 |
| Students with special educational services | 405,989 | - | 405,989 | 406,249 |
| Total public school district revenue | 4,571,013 | - | 4,571,013 | 4,634,935 |
| Government grants - other | 661,434 | - | 661,434 | 968,634 |
| Contributions | 230,230 | - | 230,230 | 226,923 |
| Contributed space | 1,000,000 | - | 1,000,000 | 1,000,000 |
| Other income | 42,896 | - | 42,896 | 7 |
| Net assets released from restrictions | 14,603 | (14,603) | - | - |
| | 6,520,176 | (14,603) | 6,505,573 | 6,830,499 |
| PROGRAM SERVICES | | | | |
| Regular education | 4,954,950 | - | 4,954,950 | 4,620,395 |
| Special education | 396,850 | - | 396,850 | 354,843 |
| Total program services | 5,351,800 | - | 5,351,800 | 4,975,238 |
| SUPPORTING SERVICES | | | | |
| Management and general | 1,075,838 | - | 1,075,838 | 820,574 |
| Fundraising | 20,962 | - | 20,962 | 27,334 |
| Total supporting services | 1,096,800 | - | 1,096,800 | 847,908 |
| TOTAL EXPENSES | 6,448,600 | - | 6,448,600 | 5,823,146 |
| Change in net assets | 71,576 | (14,603) | 56,973 | 1,007,353 |
| NET ASSETS, beginning of year | 2,548,063 | 82,740 | 2,630,803 | 1,623,450 |
| NET ASSETS, end of year | \$ 2,619,639 | \$ 68,137 | \$ 2,687,776 | \$ 2,630,803 |

The attached notes and auditor's report are an integral part of these financial statements.

Brooklyn Emerging Leaders Academy Charter School

Statement of Functional Expenses

For the Year Ended June 30, 2023

(With comparative totals for the year ended June 30, 2022)

| | Program Services | | | Supporting Services | | Total Supporting Services | Total Expenses 6/30/2023 | Total Expenses 6/30/2022 |
|-----------------------------------|----------------------------|--------------------------|------------------------------|------------------------------|-------------------------|---------------------------------|--------------------------------|--------------------------------|
| | Regular Education | Special Education | Total Program Services | Management and General | Fundraising | | | |
| Salaries | \$ 2,698,090 | \$ 161,082 | \$ 2,859,172 | \$ 441,023 | \$ 13,286 | \$ 454,309 | \$ 3,313,481 | \$ 2,797,596 |
| Payroll taxes and benefits | 587,199 | 35,057 | 622,256 | 95,982 | 2,891 | 98,873 | 721,129 | 579,697 |
| Total personnel costs | 3,285,289 | 196,139 | 3,481,428 | 537,005 | 16,177 | 553,182 | 4,034,610 | 3,377,293 |
| Professional fees | 57,257 | 20,656 | 77,913 | 344,938 | - | 344,938 | 422,851 | 404,304 |
| Curriculum and classroom expenses | 207,652 | 39,552 | 247,204 | - | - | - | 247,204 | 280,262 |
| Food services | 92,639 | 17,646 | 110,285 | - | - | - | 110,285 | 82,518 |
| Facilities expense | 12,589 | 2,398 | 14,987 | - | - | - | 14,987 | 16,827 |
| Contributed space | 814,276 | 48,614 | 862,890 | 133,100 | 4,010 | 137,110 | 1,000,000 | 1,000,000 |
| Equipment | 2,943 | 560 | 3,503 | - | - | - | 3,503 | 19,954 |
| Office expenses | 118,060 | 10,320 | 128,380 | 17,319 | 458 | 17,777 | 146,157 | 108,590 |
| Professional development | 137,862 | 26,260 | 164,122 | 333 | - | 333 | 164,455 | 163,091 |
| Insurance | 64,362 | 3,843 | 68,205 | 10,521 | 317 | 10,838 | 79,043 | 65,806 |
| Recruitment | 12,583 | 2,398 | 14,981 | - | - | - | 14,981 | 61,892 |
| Other expenses | 14,733 | 2,806 | 17,539 | 29,639 | - | 29,639 | 47,178 | 61,684 |
| Finance lease amortization | - | - | - | 2,983 | - | 2,983 | 2,983 | - |
| Depreciation | 134,705 | 25,658 | 160,363 | - | - | - | 160,363 | 180,925 |
| Total expenses | <u>\$ 4,954,950</u> | <u>\$ 396,850</u> | <u>\$ 5,351,800</u> | <u>\$ 1,075,838</u> | <u>\$ 20,962</u> | <u>\$ 1,096,800</u> | <u>\$ 6,448,600</u> | <u>\$ 5,823,146</u> |

The attached notes and auditor's report are an integral part of these financial statements.

Brooklyn Emerging Leaders Academy Charter School

Statements of Cash Flows

For the Year Ended June 30, 2023
(With comparative totals for the year ended June 30, 2022)

| | 6/30/23 | 6/30/22 |
|---|---------------------|---------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Change in net assets | \$ 56,973 | \$ 1,007,353 |
| Adjustments to reconcile change in net assets to net cash provided by operating activities: | | |
| Depreciation | 160,363 | 180,925 |
| Finance lease amortization | 2,983 | - |
| Changes in assets and liabilities: | | |
| Government grants receivable/advance - per pupil funding | (56,670) | 45,253 |
| Government grants receivable - other | 39,130 | (425,406) |
| Prepaid expenses and other assets | 12,625 | (9,579) |
| Accounts payable and accrued expenses | (4,370) | (14,205) |
| Net cash flows provided by operating activities | 211,034 | 784,341 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Purchase of furniture and equipment | (185,364) | (177,695) |
| Net cash flows used for investing activities | (185,364) | (177,695) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | |
| Principal payments on capital lease payable | (61,907) | (95,962) |
| Principal payments on finance lease liability | (3,816) | - |
| Net cash flows used for financing activities | (65,723) | (95,962) |
| Net (decrease)/increase in cash, cash equivalents and restricted cash | (40,053) | 510,684 |
| Cash, cash equivalents and restricted Cash, <i>beginning of year</i> | 2,108,246 | 1,597,562 |
| Cash, cash equivalents and restricted cash, <i>end of year</i> | \$ 2,068,193 | \$ 2,108,246 |
| CASH, CASH EQUIVALENTS AND RESTRICTED CASH | | |
| Cash and cash equivalents | \$ 1,993,130 | \$ 2,033,190 |
| Restricted cash | 75,063 | 75,056 |
| Total cash, cash equivalents and restricted cash | \$ 2,068,193 | \$ 2,108,246 |
| SUPPLEMENTAL CASH FLOW INFORMATION | | |
| Cash paid during the year for interest | \$ 1,753 | \$ 4,977 |
| Cash paid during the year for taxes | \$ - | \$ - |

The attached notes and auditor's report are an integral part of these financial statements.

Brooklyn Emerging Leaders Academy Charter School

Notes to Financial Statements

June 30, 2023

Note 1 - Organization

Brooklyn Emerging Leaders Academy Charter School (the "School") located in Brooklyn, New York, is a not-for-profit education corporation chartered by The State University of New York Charter Schools Institute. The School provides a full range of educational services appropriate for high school. The School completed the 2022-2023 fiscal year with an average enrollment of approximately 237 students. The School is a publicly funded, privately managed school, which is independent of the New York City Department of Education ("NYCDOE"). On October 11, 2016, the School was granted a provisional charter for a term up to and including June 30, 2022. The School's charter was renewed on January 11, 2022 for a five-year, full-term through July 31, 2027. The School's primary sources of revenue are public school district revenue, government grants, and contributions.

The School has the following programs:

- Regular Education - builds the foundation of knowledge, skills, and competencies for a substantive undergraduate academic experience, a successful career, and a productive lifetime.
- Special Education - Instruction that is specially designed to meet the unique needs of children with disabilities.

The School has been notified by the Internal Revenue Service that it is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes has been reflected in the accompanying financial statements. They have not been designated as a private foundation.

Note 2 - Summary of Significant Accounting Policies

a. Basis of Accounting

The financial statements have been prepared using the accrual basis of accounting, which is the process of recognizing revenue and expenses when earned or incurred rather than received or paid.

b. Recently Adopted Accounting Pronouncement

Effective July 1, 2022, the School adopted the Financial Accounting Standards Board's ("FASB") Accounting Standards Update ("ASU") No. 2016-02, *Leases*, which requires lessees to recognize leases on the statement of financial position and disclose key information about leasing arrangements. The School elected transition relief that allows entities, in the period of adoption, to present the current period under FASB's Accounting Standards Codification ("ASC") 842 and the comparative period under FASB ASC 840. It also elected not to reassess at adoption (i) expired or existing contracts to determine whether they are or contain a lease, (ii) the lease classification of any existing leases, or (iii) initial direct costs for existing leases. The adoption did not result in a significant effect on amounts reported in the statement of activities for the year ended June 30, 2023.

Brooklyn Emerging Leaders Academy Charter School

Notes to Financial Statements

June 30, 2023

Note 2 - Summary of Significant Accounting Policies - Continued

c. *Basis of Presentation*

The School reports information regarding their financial position and activities according to the following classes of net assets:

- *Net Assets Without Donor Restrictions* - represents all activity without donor-imposed restrictions.
- *Net Assets With Donor Restrictions* - represents those resources, the uses of which have been restricted by donors to specific purposes or the passage of time and/or must remain intact, in perpetuity. The release from restrictions results from the satisfaction of the restricted purposes specified by the donor. Donor restricted contributions, the requirements of which are met in the year of donation, are reported as net assets without donor restrictions. See Note 8.

d. *Revenue Recognition*

The School follows the requirements of FASB ASC 958-605 for recording contributions, which are recognized at the time they become unconditional in nature. Contributions are recorded in the net asset classes referred to above depending on the existence and/or nature of any donor-imposed restriction. When a restriction expires, that is, when a stipulated time restriction ends, or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions. If donor restricted contributions are satisfied in the same period they were received, they are classified as without donor restrictions.

Contributions may be subject to conditions which are defined as both a barrier to entitlement and a right of return or release from obligations and are recognized as income once conditions have been substantially met.

The School's public-school district revenue and other government grants are primarily conditional, non-exchange transactions and fall under FASB ASC 958-605. Revenue from these transactions is recognized when performance related outcomes are achieved and other conditions under the agreements are met.

Contributions and grants expected to be received within one year are recorded at net realizable value. Long-term pledges are recorded at fair value using a risk adjusted discounted rate. Pledges are reviewed for collectability. Based on knowledge of specific donors and factoring in historical experience, no allowance for doubtful accounts exists as of June 30, 2023 and 2022. Write-offs will be made directly to operations in the period the receivable is deemed to be uncollectable.

e. *Cash and Cash Equivalents*

Checking and money market accounts with local banks and highly liquid debt instruments purchased with a maturity of three months or less are considered to be cash and cash equivalents for purposes of the accompanying statement of cash flows. Cash maintained in escrow per requirements of the NYCDOE are treated as restricted cash.

Brooklyn Emerging Leaders Academy Charter School

Notes to Financial Statements

June 30, 2023

Note 2 - Summary of Significant Accounting Policies - Continued

f. Concentration of Credit Risk

Financial instruments that potentially subject the School to a concentration of credit risk consist of cash, money market accounts, and investment securities, which are placed with financial institutions that management deems to be creditworthy. The market value of investments is subject to fluctuation; however, management believes the investment policy is prudent for the long-term welfare of the School. At year end and at various times throughout the year, balances were in excess of insured amounts. The School has not suffered any losses due to bank failure.

g. Capitalization Policy

Computer hardware, furniture and equipment are capitalized at cost or at the fair value at the date of gift, if donated. The School capitalizes fixed assets in excess of \$1,000 that have a useful life of more than one year. Depreciation was computed using the straight-line method over the estimated useful life of each asset, which generally is between 3 and 7 years.

h. Leases

The School determines if an arrangement is or contains a lease at inception. Leases are included in ROU assets and lease liabilities in the statement of financial position. ROU assets and lease liabilities reflect the present value of the future minimum lease payments over the lease term, and ROU assets also include prepaid or accrued rent. Finance lease amortization is recognized on a straight-line basis over the lease term. The School does not report ROU assets and lease liabilities for its short-term leases (leases with a term of 12 months or less). Instead, the lease payments of those leases are reported as lease expense on a straight-line basis over the lease term. We include in the determination of the right-of-use assets and lease liabilities any renewal options when the options are reasonably certain to be exercised.

i. Advertising

The cost of advertising is expensed as incurred.

j. Donated Services

Donated services are recognized in circumstances where those services create or enhance non-financial assets or require specialized skills, are provided by individuals possessing those skills and would typically need to be purchased, if not provided in-kind. Board members and other individuals volunteer their time and perform a variety of services that assist the School. These services do not meet the criteria outlined above and have not been recorded in the financial statements.

k. Contributed Space

The School's operations are located in a facility provided by the NYCDOE at no charge. The School utilizes approximately 25,000 square feet and recognizes in-kind contribution revenue and a corresponding expense in an amount approximating the estimated fair value at the time of the donation. Fair value is estimated using the average price per square foot of rental listings in the School's service area. The total amount recognized for donated facilities is approximately \$1,000,000 for each of the years ended June 30, 2023 and June 30, 2022, respectively.

Brooklyn Emerging Leaders Academy Charter School

Notes to Financial Statements

June 30, 2023

Note 2 - Summary of Significant Accounting Policies - Continued

l. Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the accompanying financial statements. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

The following expense was allocated using time and effort as the basis:

- Salaries

The following expenses were allocated using the salary allocation as the basis:

- Payroll taxes and benefits
- Contributed space
- Office expenses
- Insurance

Certain program expenses have been allocated between Regular Education and Special Education based on student FTE rates. All other expenses have been charged directly to the applicable program or supporting services.

m. Management Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

n. Contingencies

Government contracts are subject to audit by the grantor. Management does not believe that any audits, if they were to occur, would result in material disallowed costs, and has not established any reserves. Any disallowed costs would be recorded in the period notified.

o. Accounting for Uncertainty in Income Taxes

The School does not believe its financial statements include any material, uncertain tax positions. Tax filings for periods ending June 30, 2020 and later are subject to examination by applicable taxing authorities.

p. Comparative Financial Information

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

Brooklyn Emerging Leaders Academy Charter School

Notes to Financial Statements

June 30, 2023

Note 3 - Government Grants Receivable/(Advance) - Per Pupil Funding

Grants receivable on the contract with the NYCDOE can be summarized as follows:

| | 6/30/23 | 6/30/22 |
|---------------------------------------|-------------|-------------|
| Beginning grants receivable/(advance) | \$ (42,468) | \$ 2,785 |
| Funding based on allowable FTEs | 4,571,013 | 4,634,935 |
| Advances received | (4,514,343) | (4,680,188) |
| Ending grants (advance)/receivable | \$ 14,202 | \$ (42,468) |

Note 4 - Fixed Assets

Fixed assets consist of the following:

| | 6/30/23 | 6/30/22 |
|-----------------------------------|--------------|------------|
| Furniture, fixtures and equipment | \$ 1,028,348 | \$ 794,582 |
| Construction in progress | - | 48,402 |
| | 1,028,348 | 842,984 |
| Less: accumulated depreciation | (756,779) | (596,416) |
| Total fixed assets, net | \$ 271,569 | \$ 246,568 |

Note 5 - Finance Lease Right-of-Use Assets and Finance Lease Liabilities

The School evaluated current contracts to determine which met the criteria of a lease. The ROU assets represent the School's right to use underlying assets for the lease term, and the lease liabilities represent the School's obligation to make lease payments arising from these leases. The School entered into a lease for the acquisition of computers and related equipment in June 2023 for 36 months. There is a purchase option at the end of the lease term in the amount of \$1. The ROU assets and lease liabilities, all of which arise from a finance lease, were calculated based on the present value of future lease payments over the lease terms. The right-of-use asset obtained in exchange for the lease liability totaling \$140,079 was recorded at the date of commencement. The School has made an accounting policy election to use a risk-free rate in lieu of its incremental borrowing rate to discount future lease payments. The weighted-average discount rate applied to calculate lease liabilities and the weighted average lease term as of June 30, 2023 was 3.09% and 2.94 years.

For the year ended June 30, 2023, total finance lease cost was \$3,236 of which \$2,983 is related to amortization of the right of use asset and \$253 is interest. There were no short-term lease costs during the year ended June 30, 2023.

Cash paid for finance leases for the year ended June 30, 2023 totaled \$4,069 of which \$3,816 is related to principal and \$253 is related to interest. There were no noncash investing and financing transactions related to leasing except for the right-of-use asset obtained in exchange for the lease liability recorded at the date of commencement.

Brooklyn Emerging Leaders Academy Charter School

Notes to Financial Statements

June 30, 2023

Note 5 - Finance Lease Right-of-Use Assets and Finance Lease Liabilities - Continued

The aggregate future minimum lease payments under these finance leases as of June 30, 2023 are as follows:

| | | |
|--|---------------|-------------------|
| Year ending: | | |
| | June 30, 2024 | \$ 48,828 |
| | June 30, 2025 | 48,828 |
| | June 30, 2026 | <u>44,759</u> |
| Total | | 142,415 |
| Less: discount to present value at 3.09% | | <u>(6,152)</u> |
| Total | | <u>\$ 136,263</u> |

Note 6 - Restricted Cash

An escrow account has been established to meet the requirement of the NYCDOE. The purpose of this account is to ensure sufficient funds are available for an orderly dissolution or transition process in the event of termination of the charter or school closure.

Note 7 - Commitments and Contingencies

In its normal course of business, the School may become a party to various claims related to operating the school and general employment matters. These matters are subject to many uncertainties, and outcomes are not predictable with a high degree of assurance. Consequently, the ultimate aggregate amount of monetary liability or financial impact with respect to these matters, as of June 30, 2023, cannot be ascertained. Management does not believe that there are any outstanding claims where the final outcome will have a material impact on the financial statements. Any such claim will be recorded in the period that it is deemed probable that a liability has been incurred.

Note 8 - Net Assets Donor Restrictions

The following summarizes the activity of net assets with donor restrictions:

| | Beginning Balance 7/31/22 | June 30, 2023 | | Ending Balance 6/30/23 |
|---------------------|---------------------------------|-----------------------------|----------------------------------|------------------------------|
| | | Restricted Contributions | Released from Restrictions | |
| Multi-media library | \$ 77,740 | \$ - | \$ (12,997) | \$ 64,743 |
| Fellowship | <u>5,000</u> | - | <u>(1,606)</u> | <u>3,394</u> |
| Total restrictions | <u>\$ 82,740</u> | <u>\$ -</u> | <u>\$ (14,603)</u> | <u>\$ 68,137</u> |
| | | June 30, 2022 | | |
| | Beginning Balance 7/31/21 | Restricted Contributions | Released from Restrictions | Ending Balance 6/30/22 |
| Multi-media library | \$ 100,000 | \$ - | \$ (22,260) | \$ 77,740 |
| Fellowship | <u>-</u> | <u>5,000</u> | <u>-</u> | <u>5,000</u> |
| Total restrictions | <u>\$ 100,000</u> | <u>\$ 5,000</u> | <u>\$ (22,260)</u> | <u>\$ 82,740</u> |

Brooklyn Emerging Leaders Academy Charter School

Notes to Financial Statements

June 30, 2023

Note 9 - Significant Concentrations

The School and the NYCDOE signed an agreement, which permits the school to operate the charter. Approximately 83% and 80% of the School's total public support and revenue, excluding contributed space was received from the NYCDOE for the years ended June 30, 2023 and 2022, respectively. If the NYCDOE were to discontinue funding, it would have a severe economic impact on the School's ability to operate.

Note 10 - Retirement Plan

The School has a retirement plan under IRS Section 403(b). All employees who are at least 21 years of age are eligible to participate. All eligible employees may elect to defer a portion of their salary, up to statutory amounts, to be contributed to this plan. Participants will receive a discretionary employer base contribution equal to 100% of the salary reduction contributions made by the employee for the calendar year, not to exceed 4% of the employee's salary.

The School contributed \$99,429 in 2023 and \$4,562 in 2022 to the 403(b) plan. The following vesting periods apply:

| Period | Vesting Percentage |
|-----------------------------------|--------------------|
| Less than 1 year | 0% |
| At least 1, but less than 2 years | 25% |
| At least 2, but less than 3 years | 50% |
| At least 3, but less than 4 years | 75% |
| 4 years or more | 100% |

Note 11 - Availability and Liquidity

Financial assets are available within one year of the date of the statement of financial position for general expenditures as follows:

| | |
|--|---------------------|
| Cash and cash equivalents | \$ 1,993,130 |
| Government grants receivable - per pupil funding | 14,202 |
| Government grants receivable - other | <u>559,002</u> |
| Total financial assets | \$ 2,566,334 |
| Less amounts not available for general expenditures: | |
| Amounts included as financial assets that are restricted for future programs and periods | <u>68,137</u> |
| Financial assets available to meet cash needs for general expenditures within one year | <u>\$ 2,634,471</u> |

Brooklyn Emerging Leaders Academy Charter School

Notes to Financial Statements

June 30, 2023

Note 11 - Availability and Liquidity - Continued

There are no external or internal limits imposed on the remaining balance of financial assets available to meet cash needs for general expenditures within one year. As part of its liquidity management, the School operates its programs within a board approved budget and relies on grants and contributions to fund its operations and program activities.

Note 12 - Subsequent Events

Subsequent events have been evaluated through October 17, 2023, the date the financial statements were available to be issued. There were no material events that have occurred that require adjustment to or disclosure to the financial statements.



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

Independent Auditor's Report

To the Board of Trustees of
Brooklyn Emerging Leaders Academy Charter School

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Brooklyn Emerging Leaders Academy Charter School (the "School"), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended and the related notes to the financial statements, and have issued our report thereon dated October 17, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



New York, NY
October 17, 2023

Brooklyn Emerging Leaders Academy Charter School

Schedule of Findings and Questioned Costs

June 30, 2023

Current Year:

None

Prior Year:

None – There were no findings in the prior year.



Observations and Recommendations

To Management of
Brooklyn Emerging Leaders Academy Charter School

As a result of the audit for the year ended June 30, 2023, we want to provide an update to the recommendations made in the prior year:

Segregation of Duties over Cash Disbursements

Last year it was noted that the accounts payable clerk, an employee of EdTec, who has access to the general ledger and vendor file, adds a digital signature of the Head of School and the Board Treasurer to the check before it is sent out. By having checks go out with a digital signature, the School is in essence, giving the accounts payable clerk signatory rights. When a check is released with a digital signature, there is no way to know if a person who has been designated as an authorized signer, has actually signed the check.

One control that should be instituted to minimize the risk of error or fraud would be to limit check signing (or the ability to add the digital signature of a check signer) to those who do not have access to the general ledger or vendor file. While that control would **not prevent** an error from occurring it would **detect** the error.

Follow up for June 30, 2023: *We were informed that subsequent to year end the clerk who is adding the digital signature does not have edit rights to the books and records. We will review this during next year's audit.*

Update Financial Policies and Procedures

Last year, we noted that the Financial Policy and Procedures Manual has not been updated since December 2016 and that there were some processes that were not in line with the manual.

To summarize:

1. Payroll is now being handled by the School through a payroll service. The manual refers to the financial consultant performing procedures in this area.
2. The manual does not make reference to ACH or electronic payments, however, there were electronic withdrawals on bank statements that were observed.
3. The manual references procedures related to a debit card, which has been replaced by a credit card.

We recommended the School's Financial Policies and Procedures be reviewed and updated to be in line with practice.

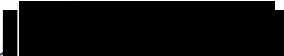
Follow up for June 30, 2023: *This condition still exists, and we continue our recommendation.*

Payroll Reconciliation

In the prior year, we noted the outside accounting consultant did not perform payroll reconciliations as part of their closing procedures. We recommended that a quarterly reconciliation be performed to ensure that the salary expenses recorded on the agrees with the payroll submitted to the payroll company.

Follow up for June 30, 2023: *The condition still exists, however, the School leases their employees through a professional employer organization and the bi-weekly registers are reconciled throughout the year.*

This report is intended solely for the information and use of the audit and finance committee, the board of directors and management and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.


New York, NY
October 17, 2023



Communication with Those Charged with Governance

To the Board of Trustees of

Brooklyn Emerging Leaders Academy Charter School

We have audited the financial statements of Brooklyn Emerging Leaders Academy Charter School (“the School”) for the year ended June 30, 2023 and have issued our report thereon dated October 17, 2023. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under Generally Accepted Auditing Standards

As stated in our engagement letter dated May 8, 2023 our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement and are fairly presented in accordance with generally accepted accounting principles. Because of the concept of reasonable assurance and because we did not perform a detailed examination of all transactions, there is a risk that material errors, fraud, or other illegal acts may exist and not be detected by us. Our audit of the financial statements does not relieve you or management of your responsibilities.

Planned Scope of Audit

We performed our audit according to the plan previously communicated to you in our engagement letter and subsequent conversations during the planning phase.

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the School are described in Note 2 to the financial statements. **For the current year under audit, there was one new accounting policy adopted, ASU 2016-02, Leases. To summarize, leases of more than one year are added to the balance sheet as a “right to use” asset with a corresponding liability for the obligation to make the lease payments. Note 2b describes the background of this accounting policy in detail and Note 6 provides information about the right of use assets and finance lease liabilities. The impact on the assets was to reflect \$137,096 in a right to use asset and \$136,263 as a finance lease liability at year-end.**

The application of other existing policies was not changed during the year.

We noted no transactions entered into by the School during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

Accounting Estimates

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.

The most sensitive estimates used in preparing the financial statements were as follows:

- Estimate for collectability of receivables
- Fixed asset depreciation methods and useful lives
- The allocation of expenses into program, management and fundraising categories

We evaluated the key factors and assumptions used to develop the above estimate in determining that it was reasonable in relation to the financial statements taken as a whole. The disclosures in the financial statements are neutral, consistent and clear.

Significant Audit Adjustments

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. For purposes of this letter, professional standards define a significant audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. There was no adjustment of this kind. Other than in-kind rent, there are no known adjustments that have not been recorded.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter 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.

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 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.

Issues Discussed Prior to Retention of Independent Auditors

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management prior to retention as the auditors. There were no specific matters of this nature discussed prior to our retention.

Difficulties Encountered in Performing the Audit

There were no significant difficulties encountered in performing the audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter.

Industry Updates

We would like to update you on important matters in the not-for-profit sector, including new accounting standards, priorities at the IRS and the Office of Management and Budget.

To summarize:

Accounting and Auditing Updates – Developments

The Financial Accounting Standards Board (FASB) issued a proposed Accounting Standards Update (ASU), *Intangibles—Goodwill and Other—Crypto Assets (Subtopic 350-60): Accounting for and Disclosure of Crypto Assets*, which is intended to improve the accounting for and disclosure of crypto assets. Many organizations have been accounting for crypto assets as indefinite-lived intangible assets. This proposed ASU would require an entity to measure crypto assets at fair value with changes in fair value recognized in net income or change in net assets. It would also require disclosure about significant crypto asset holdings and restrictions and changes in those holdings.

Many nonprofit organizations hold crypto assets, whether received as a contribution or as an investment of resources. The proposed ASU would apply to all entities holding crypto assets that meet several criteria, including:

- Meet the definition of “intangible asset” in the Accounting Standards Codification
- Do not provide the asset holder with enforceable rights to, or claims on, underlying goods, services, or other assets
- Are fungible
- Are not created or issued by the reporting entity or its related parties

Accounting and Auditing Updates - Recent Standards

In March 2023, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update 2023-01, *Leases (Topic 842): Common Control Arrangements* under Topic 842, Leases.

Topic 842 requires that entities determine whether a related party arrangement between entities under common control (hereinafter referred to as a common control arrangement) is a lease. If the arrangement is determined to be a lease, an entity must classify and account for the lease on the same basis as an arrangement with an unrelated party (on the basis of legally enforceable terms and conditions). This ASU provides private companies and not-for-profit entities that are not conduit bond obligors with a practical expedient to use the written terms and conditions of a common control arrangement to determine if a lease exists. An entity applying the practical expedient is not required to determine whether those written terms and conditions are legally enforceable.

The practical expedient may be applied on an arrangement-by-arrangement basis. If no written terms and conditions exist, an entity cannot apply the practical expedient and would continue to use the legally enforceable terms and conditions to apply Topic 842.

The ASU requires that leasehold improvements associated with leases between entities under common control be:

- Amortized by the lessee over the economic life of the leasehold improvements (regardless of the lease term) so long as the lessee controls the use of the underlying asset through a lease
- Accounted for as a transfer between entities under common control through an adjustment to net assets if and when the lessee no longer controls the use of the underlying asset

The ASU is effective for years beginning after December 15, 2023. Early adoption is permitted.

Implementation of Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments

When FASB Accounting Standards Update (ASU) 2016-13, *Financial Instruments—Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*, was first released, it was aimed particularly at financial institutions. However, this new current expected credit loss (CECL) standard will impact some not-for-profit entities (NFPs). This standard is effective for fiscal years beginning after December 15, 2022, i.e., calendar years ending in 2023 and fiscal years ending in 2024.

Under current U.S. GAAP, credit losses follow loss contingency guidance and are only booked when they are probable. With the issuance of ASU 2016-13, the requirement for credit losses to be probable was removed. Instead, organizations will now measure expected credit losses based on a number of factors, such as historical information, current conditions, and reasonable and supportable forecasts. This new methodology will create a CECL allowance on assets, calculated by noting historical loss and adjusting for current conditions and reasonable and supportable forecasts. For periods beyond which forecasts can be made, the NFP should revert to historical loss information.

ASU 2016-13 applies to loan and debt instruments not measured at fair value through net income, financial guarantees and loan commitments, certain lease receivables, and trade receivables from contracts recognized under the revenue recognition standard (ASC Topic 606). Contributions receivable and government grant receivable if they are following the contribution model for revenue recognition are not included in the scope of the standard. This standard will be applicable for revenue and the related receivables recognized in accordance with Topic 606.

Steps to take to assess the impact of this standard:

1. Evaluate the applicability - review your organization's revenue streams and balance sheets for any trade receivables recognized under Topic 606 and any loan or debt instruments that are not valued at fair value.
2. CECL standard does not require any specific methodology. Consider various options and establish a method for determining the CECL allowance related to those receivables. For example, organizations could use discounted cash flows or methods that utilize an aging schedule. The method an organization uses to estimate the CECL allowance will likely vary based on the type of asset, the organization's ability to predict the timing of cash flows, and the information available.
3. Consider pooling similar assets before performing the analysis and document how the assets are similar in nature.
4. Document the source of the data and how the data is accumulated to determine the CECL allowance. This information will be subject to audit and will also be used in the financial statement disclosures for the credit loss allowance.
5. Establish a CECL policy documenting processes, assumptions, methodology.

Implementation of Lease Standard

Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) ASU No. 2016-02 Leases and related ASUs became effective for entities with the years ending December 31, 2022, and later. Under this standard, all leases, including operating leases, with terms of more than twelve months are required to be reflected as assets and liabilities on the statement of financial position. The asset will be for the rights to use the property, equipment or space and the liability will be for the present value of the total obligations created by that lease.

Steps to take when implementing the new lease standard:

1. Review all contracts and determine if they meet the elements of a lease.
2. Prepare a list of all leases including copy machine and storage space.
3. Review capitalization policy
4. Determine technology needs and tools to use for calculations. Depending on how many leases you have, it might be worth investing into a lease tracking software.
5. Create a tracking system for leases that will maintain major terms and conditions, calculations, and journal entries that need be recorded every year.

Donated use of property or equipment and use of property for only de minimis payments are not subject to this standard.

In- kinds Donations of Goods and Services

In September 2020, FASB issued ASU No. 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*, which became effective for the fiscal year ended June 30, 2022. The standard is intended to improve transparency of the information that is critical to various stakeholders including donors. It requires enhanced disclosures about the valuation of those contributions and their use in programs and other activities, including any donor-imposed restrictions on such use.

Best practices for In-kind donations:

1. Establish a gift acceptance policy to determine what your organization will and will not accept as some donations may require too many internal resources to manage or may not align with your organization's mission. Track your in-kind donations through the year by type noting restrictions and quantity (hours of services donated, square footage of space, number of items, etc.)
2. Develop criteria for valuation for each commonly received category of in-kind donations. For example, fair value of in-kind occupancy could be estimated using the average price per square foot of rental listings in the organization's service area. Donated legal services are valued at the standard hourly rates charged for those services.
3. Ensure proper supporting documentation in place to verify the fair value and whether there are any donor restrictions.
4. Develop a formal policy to stipulate when in-kind donations are used for organizational purposes and when they are to be monetized contributed nonfinancial assets that are monetized instead of utilized.

Do You Issue an Annual Report?

If your organization issues an annual report, there might be additional procedures that your auditors would be required to perform with respect to information reported within the annual report.

Statement on Auditing Standards (SAS) No. 137, *The Auditor's Responsibilities Relating to Other Information Included in Annual Reports* addresses auditor's responsibilities relating to an NFP's annual report providing for performance, documentation, and reporting requirements. The auditor's main responsibility under this standard is to consider whether a material inconsistency exists between the information reported in an annual report and the audited financial statements and to remain alert for indications that a material misstatement of fact exists.

What constitutes an Annual Report?

Under SAS No. 137, an annual report is defined as “a document, or combination of documents, typically prepared on an annual basis by management or those charged with governance in accordance with law, regulation, or custom, the purpose of which is to provide owners (or similar stakeholders) with information on the entity’s operations and the entity’s financial results and financial position as set out in the financial statements.

An annual report contains, accompanies, or incorporates by reference **the financial statements and the auditor’s report** thereon and usually includes information about the entity’s developments, its future outlook and risks and uncertainties, a statement by the entity’s governing body, and reports covering governance matters. Annual reports include annual reports of governments and organizations for charitable or philanthropic purposes that are available to the public.”

What to expect?

Management is responsible for the information included in the annual report to agree and be consistent with the financial statements. Your organization will be required to provide an annual report along with the reconciliation to the financial statements to the auditors to review in a timely manner **prior to issuance of the annual report**. If you issue an annual report, communicate with your audit team regarding the planned timing and issuance early to allow sufficient time for the audit procedures to be performed before your publishing team produces the final report.

Tax and IRS Updates

NYS CHAR 500

The Charities Bureau of the New York State Attorney General’s Office has begun to reject CHAR500 filings when the audited or reviewed financial statements submitted along with the CHAR500 are prepared on the cash basis of accounting. Both New York State law and the instructions to the CHAR500 require the financial statements to be prepared in accordance with GAAP, which includes the accrual basis of accounting.

NYS CHAR 500 – Requirement for Electronic Filing

As of September 19, 2022, all annual filings with the New York Attorney General’s Charities Bureau must be submitted electronically. The online filing, which uses electronic signatures and online payment processes, is intended to minimize the Charities Bureau’s review time, reduce errors and incomplete submissions, and reduce the time for filings to get posted to the online registry. The online filing can be initiated at:

www.charitiesnys.com/annual_filing.htm

Redacted Schedule B Required with CHAR 500

Initially, in order to comply with the U.S. Supreme Court’s decision in *Americans for Prosperity Foundation v. Bonta* (594 U.S. 2021), the New York Attorney General’s Charities Bureau suspended its collection of IRS Form 990 Schedule B while it reviewed its policies, procedures, and forms related to disclosure information that identified donors. The Charities Bureau then amended its regulations and now require that registrants other than private foundations that file Schedule B with the IRS to provide a redacted Schedule B that omits the names and street addresses of donors listed on Schedule B.

The Internal Revenue Service published a new Exempt Organizations Technical Guide, “TG 3-3: Exempt Purpose, Charitable IRC 501(c)(3)”. This Technical Guide discusses tax law issues related to charitable purposes of organizations exempt under Section 501(c)(3) of the Internal Revenue Code.

IRS Developments

- Received \$80 billion in funding under the Inflation Reduction Act
- Several million unprocessed returns and letters resulting from facility shutdowns early in the pandemic
- Delays remain of 6-9 months or more
- Reorganization of IRS under Taxpayer First Act with the newly created Compliance Division

Other IRS updates

- IRS treats Cryptocurrency as property
- Contributions of cryptocurrency to a NFP must follow rules for any other type of property
 - Donor must obtain an appraisal from a qualified appraiser
 - Difficult to find one for cryptocurrency

Employee Retention Tax Credit (ERTC):

- **General overview:**
 - Available to all employers, but there are certain tests that need to be met and different calculations for the credit based on FTE in 2019.
 - There are also two different versions of the credit for each year it is offered – 2020 and 2021.
- **Eligibility** – To qualify for ERTC, employers must experience **either of the following:**
 - Employer must experience gross receipts reductions of $\geq 50\%$ of the comparable quarter in 2019 and gross receipts reductions of $\geq 20\%$ of the comparable quarter in 2019/2020.
 - Full or partial suspension of business by the government due to COVID-19.
- **Gross receipts defined:**
 - Solely for purposes of determining eligibility for the Employee Retention Credit, gross receipts for a tax-exempt employer include gross receipts from all operations, not only from activities that constitute unrelated trades or businesses. For example, gross receipts for this purpose include amounts received by the organization from total sales (net of returns and allowances) and all amounts received for services, whether or not those sales or services are substantially related to the organization's exercise or performance of the exempt purpose or function constituting the basis for its exemption. Gross receipts also include the organization's investment income, including from dividends, rents, and royalties, as well as the gross amount received as contributions, gifts, grants, and similar amounts, and the gross amount received as dues or assessments from members or affiliated organizations.
 - PPP loan forgiveness is not considered part of gross income.
- **Suspension:**
 - What are not considered suspensions?
 - Ability to resume similar activity by telecommuting
 - A reduction of demand for products or services
 - Voluntary suspensions

- Partial suspension is defined as closure of the workplace that causes the employer to suspend business operations for certain purposes, but not others:
 - Every case is unique
 - Examples of partial suspension: A physical therapy facility is shut down due to government order. Prior to the shutdown, none of the employees provided services via telework and all services were rendered at the workplace. Due to the shutdown, the facility moved to an online format to serve clients remotely, but employees are unable to access specific equipment or tools and not all clients can be served remotely. Due to these factors, this is considered a partial suspension since access to the equipment is essential to the employer's operations and the business operations could not continue in a comparable manner.
- **Credit calculation:**
 - 2020 version: 50% of qualifying wages up to \$10k per employee for the period of 03/13/20 to 12/31/20.
 - 2021 version: 70% of qualifying wages up to \$10k per employee per quarter.
 - ERC applicable for wages paid through September 30, 2021.
- **How do you receive the credit?**
 - Claim the credit on Form 941 or 941-X (if amending a previously filed return for the credit).
 - Request an advance of the credit by filing Form 7200, but there is administrative work needed in reconciling the advance against the credit.
- **Interaction with PPP:**
 - Initially, PPP and ERTC were mutually exclusive when introduced by the CARES Act.
 - With the enactment of the Consolidated Appropriation Act (CAA), the initial restrictions for PPP and ERTC were removed, so employers could qualify for both programs.
 - There is no double benefit on the same eligible expenses, so it becomes an optimization effort.

What is the deadline to file for ERTC?

- The ERTC filing window closes only once for each year of the ERTC: for all quarters in 2020, the deadline to apply for the ERTC is April 15, 2024, and for all quarters in 2021, the deadline is April 15, 2025.
- There is still time to amend previously filed Form 941 and still qualify for retroactive ERC claims. Employment tax returns for the year are deemed to be filed on April 15, so the three-year statute of limitations would apply to the earliest affected returns.

Government Auditing Updates

2023 Compliance Supplement

In May 2023, the Office of Management and Budget (OMB) released the *2023 OMB Compliance Supplement*. This Supplement is effective for audits of fiscal years beginning after June 30, 2022, e.g., fiscal years ending on June 30, 2023, through May 31, 2024.

Some of the most significant highlights are:

- **Overview**
 - The Compliance Supplement is the primary document for the programs that are subject to the Uniform Guidance (UG).
 - Access the Supplement on
 - <https://www.whitehouse.gov/omb/office-federal-financialmanagement/>
- **Part 2, Matrix of Compliance Requirements**
 - Changes to the compliance requirements are identified in bold and yellow highlighting.
 - New programs are identified as “NEW.”
 - Decoupled programs (formerly in a cluster) highlighted in yellow.
 - The six-requirement mandate and its rules continue in effect (only if the program is included in the Supplement). The matrix identifies which six compliance requirements are subject to audit for a particular program.
- **Part 3, Compliance Requirements**
 - Includes the generic program objectives and audit procedures pertaining to the twelve types of compliance requirements.
 - Procurement changes – Build America Buy America Act (“BABAA”) establishes a domestic content procurement preference for all federal financial assistance obligated for infrastructure projects after May 14, 2022
 - Non-federal entities are informed of a requirement to comply with BABAA by federal agencies through award terms and conditions.
 - In some cases, waivers may have been provided.
 - Auditees are responsible for supporting whether waivers in place.
 - New audit procedure to test a sample of procurement agreements for infrastructure subject to BABAA to determine whether the non-federal entity included domestic preference provisions in the agreements or obtained a waiver.
 - Cash Management changes
 - Revisions made to clarify the auditor’s responsibility when testing cash management under the reimbursement method.
 - Previous Supplements asked the auditor to ascertain if the entity “paid” for the costs in reimbursement requests prior to the date of the reimbursement period.
 - The audit objective and related procedure have been revised to ask the auditor to ascertain if the sample of expenditures in cash drawdowns tested were incurred prior to the date of the reimbursement request.

- Performance and special reporting provisions added in 2021 were retained in CY:
 - Testing is only required for key line items that are quantifiable and capable of evaluations against objective criteria.
 - If no key line items are identified, auditor only needs to test that performance/special reports were submitted timely.
 - If key line items are included that are not quantifiable or have no objective criteria, auditors are not required to test.
 - Auditors are required to test key line items and timely submission.
- **Part 4, Agency Program Requirements**
 - There are several program additions and deletions as well as many programs with significant changes.
 - Identifies several programs as higher-risk programs, including the Education Stabilization Fund, the Provider Relief Fund and Medicaid Cluster.
 - If a program has a higher risk designation and it is a type A program, it will most likely need to be audited as a major.
 - If a program has a higher risk designation and it is a type B program, it should go through the standard risk assessment process and might not be selected as major.
- **Appendix V**
 - Provides an overview of the changes made from the 2022 Supplement.
- **Appendix VII**
 - Provides the definition of COVID-19 funding.
 - Provides guidance on how COVID-19 related awards should be reported on SEFA and SF-SAC
 - Federal Audit Clearinghouse (FAC) Transition from Census to GSA:
 - The FAC will transition from the U.S. Census Bureau (Census) to the U.S. General Services Administration (GSA) on October 1, 2023.
 - At that time, all submissions will need to be made through new FAC hosted by GSA.
 - Any draft not fully submitted to the Census FAC by October 1, 2023, may need to be completely re-started at the new GSA FAC.

Amendments to New York Not-for-Profit Corporation Law (N-PCL)

In November 2022, amendments were passed to the New York Not-for-Profit Corporation Law (N-PCL) that impact board governance by providing enhanced modernization. Under one of the amendments, members or directors are now permitted to take action by vote without a meeting, so long as it obtains consent of all of the members entitled to vote. Such consent may be written or electronic. Additionally, board directors who are elected to fill a vacancy of an unexpired term may hold office until either the end of the term of the director they are replacing or until the next annual meeting. Finally, directors who must leave a board meeting as a result of conflict of interest shall still be counted as present for determining if a quorum has been satisfied.

Secure Act 2.0 – Impact on Nonprofit Organizations

Passed at the end of 2022, the SECURE Act 2.0 includes many provisions that impact 403(b) and 401(k) plans. Among the many provisions are the following:

- 403(b) plans are now permitted to participate in pooled employer plans (“PEPS”). MEPs provide an opportunity for small nonprofit organizations to group together with the intent of making the plans more easily attainable and viable as well as to reducing administrative burdens on the organization.
- Part-time employees with two consecutive years of over 500 hours must be eligible to participate in company-sponsored plans
- A new student-loan matching program is created to treat student loan payments as plan contributions for purposes of matching contributions
- New startup plans will be required to have a mandatory automatic enrollment of 3% with annual increases of 1% up to at least 10% (maximum 15%)

independence Issues

Sax LLP is not aware of any relationships that our firm, or any employees thereof, has with the School or any of its board trustees that, in our professional judgment may impair our independence.

This information is intended solely for the use of the Board of Trustees and management of Brooklyn Emerging Leaders Academy Charter School and should not be used for any other purpose.

[REDACTED]

New York, NY
October 17, 2023

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

Trustee Name:

Andre McKenzie

Name of Charter School Education Corporation:

Brooklyn Emerging Leaders Academy Charter School

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

Member

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

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

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

None

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

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Business Telephone:

[REDACTED]

Business Address:

[REDACTED]

E-mail Address:

[REDACTED]

Home Telephone:

[REDACTED]

Home Address:

[REDACTED]

[REDACTED]

(59 GMT+2)

06/22/2023

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022

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

Trustee Name:

Alma Mends

Name of Charter School Education Corporation:

Brooklyn Emerging Leaders Academy Charter School

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

Governance committee lead

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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None

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| | | | | |

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Business Telephone:

[REDACTED]

Business Address:

None

E-mail Address:

[REDACTED]

Home Telephone:

+ [REDACTED]

Home Address:

108 W Montrose Ave, South Orange, NJ, 07079

[REDACTED]

[Alma Mends \(Jun 20, 2023 15:19 EDT\)](#)

06/20/2023

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022

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

Trustee Name:

Brenda Canty

Name of Charter School Education Corporation:

Brenda Canty

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

Vice President

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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None

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None

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Business Telephone:

[REDACTED]

Business Address:

N/A

E-mail Address:

[REDACTED]

Home Telephone:

[REDACTED]

Home Address:

[REDACTED]

[REDACTED], 2023 17:58 EDT)

Signature

06/20/2023
Date

Acceptable signature formats include:

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

last revised 04/2022

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

Trustee Name:

Christina Socias

Name of Charter School Education Corporation:

Christina Socias

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

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

Yes No

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

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

Yes No

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

Yes No

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

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

Yes No

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| | | | | |

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Business Telephone:

[REDACTED]

Business Address:

[REDACTED]

E-mail Address:

Christinasocias@gmail.com

Home Telephone:

[REDACTED]

Home Address:

[REDACTED]

[REDACTED]

Christina Socias (Jun 26, 2023 09:22 EDT)

06/26/2023

Signature

Date

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last revised 04/2022



Brooklyn Emerging Leaders Academy

2022-23 ACCOUNTABILITY PLAN PROGRESS REPORT

Submitted to the SUNY Charter Schools Institute on:

September 15, 2023

By Nicia Fullwood

125 Stuyvesant Avenue, Brooklyn, NY 11221

(347) 473-8830

2022-23 ACCOUNTABILITY PLAN PROGRESS REPORT

Nicia Fullwood, Head of School prepared this 2022-23 Accountability Progress Report on behalf of the charter school's board of trustees:

| Trustee's Name | Board Position | |
|------------------|--|---------------------------------------|
| | Office (e.g., chair, treasurer, secretary) | Committees (e.g., finance, executive) |
| Diane Nathaniel | Chair | Academic |
| Andre McKenzie | Trustee | External Affairs |
| Michael Lackwood | Treasurer | Finance |
| Alma Mends | Trustee | Governance |
| Ilymaani Aytes | Trustee | External Affairs |
| Mellanie Garner | Trustee | Governance |
| Brenda Canty | Vice Chair | External Affairs |
| Jonathan Dill | Trustee | Academic |
| Deborah Hall | Trustee | Governance |
| Stacy Haislip | Trustee | Finance |
| Christina Socias | Trustee | Academic |

Nicia Fullwood has served as the Head of School since 2017.

SCHOOL OVERVIEW

Brooklyn Emerging Leaders Academy Charter High School (BELA) is authorized to serve students in 9th-12th grade in New York City Community School District (CSD) 16. BELA is a single-gender school, open to students who identify as women. BELA is located in a New York City Department of Education (NYC DOE) building at 125 Stuyvesant Ave in the Bedford-Stuyvesant neighborhood of Brooklyn, New York. The State University of New York (SUNY) Trustees approved the original charter for BELA on June 13, 2016, and we welcomed our first class of 63 9th grade students in September 2017. BELA was renewed for a five-year term, extending our charter through 2027.

BELA's mission is to empower each young woman to be the best version of herself. Through a rigorous college preparatory curriculum, service-learning initiatives, and a commitment to cultivating a spirit of resilience within each young woman, BELA students will attend and graduate from college.

BELA is founded on the four core values of Sisterhood, Scholarship, Strength, and Service.

Sisterhood: BELA is where young women discover their talents and passions and grow into agents of change.

Scholarship: BELA provides a rigorous college preparatory curriculum designed to prepare students to persist and succeed in the colleges and careers of their choosing.

Strength: BELA develops students' social and emotional health by focusing on the principles of relationships, mind and body, creativity, purpose, and growth mindset.

Service: BELA encourages leadership and volunteerism and addresses the service-learning aspect of the mission by developing students' advocacy, public speaking, and debate skills.

We achieved our chartered plan of becoming an International Baccalaureate (IB) school, receiving official designation as an IB Diploma Programme (DP) school by the IB in May 2019. All BELA students are expected to complete five Regents exams that are required for a Regents Diploma by the end of Grade 10. In Grade 11 and 12, students follow one of our academic pathways. While all students who graduate from BELA take at least one IB course (Theory of Knowledge is required for all students), students in the IB DP pathway complete at least six IB courses. For students who are not pursuing the DP, we offer the Science, Technology, Engineering, Arts, and Mathematics (STEAM) pathway.

Our Vibrant School Culture Lets Every Student Shine

A day in the life of a BELA student is never the same! On any given day, our students might be engaging with community leaders, restoring a neighborhood landmark, touring a museum or celebrating a victory on the court – extracurricular activities that we believe are equally as important as academics to a rich, well-rounded education.

Throughout the year, BELA students actively participate in events that celebrate the heritage, culture and contributions of women and women of color, and recognize and honor the experiences of all people of color. They use their voices to advocate, raise awareness and demonstrate solidarity around issues such as gun violence and mental health. Students enjoy opportunities to meet influential voices like Kiese Laymon, author of the memoir *Heavy*; singer-songwriter Justine Skye and Poet Nia Mora. Joyful celebrations such as BELA Spirit Week showcase the heart and creativity of all our young women!

- Annual Women’s Symposium
- International Women’s Day
- Black Excellence Week
- Black Lives Matter Week of Action
- Gun Violence Vigil
- Sisterhood Sit-In
- P.S. I Love You Day (mental health awareness)
- Denim Day (sexual assault awareness)
- LatinX Heritage Week
- Spirit Week
- Asian American Solidarity Week
- Mental Health Awareness Month

In addition, Go Grow encourages students to pursue their individual passions. From the culinary arts to the fine arts to the performing arts, Go Grow electives let students explore their interests and talents, learn or hone skills and clarify career paths in areas that fall outside of our required academic schedule. In their junior and senior years, students take on leadership roles as Go Grow facilitators. Go Grow electives have included anime, student government, BELA Sorors STEP, coding, drawing, BELA Bakers, ScriptEd, Just Rock DJ-ing, #BELAInfluencers and debate.

The aforementioned programs may change from year to year, but these are some of the offerings that BELA generally offers to our scholars.

ENROLLMENT SUMMARY

In the table below, provide the school’s BEDS Day enrollment for each school year.

| School Enrollment by Grade Level and School Year | | | | | | | | | | | | | | |
|--|---|---|---|---|---|---|---|---|---|----|----|----|----|-------|
| School Year | K | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | Total |
| 2020-21 | | | | | | | | | | 69 | 71 | 48 | 50 | 239 |
| 2021-22 | | | | | | | | | | 63 | 72 | 69 | 51 | 255 |
| 2022-23 | | | | | | | | | | 49 | 62 | 62 | 63 | 236 |

HIGH SCHOOL COHORTS

ACCOUNTABILITY COHORT

The state’s Accountability Cohort consists specifically of students who are in their fourth year of high school after entering the 9th grade. For example, the 2019 state Accountability Cohort consists of students who entered the 9th grade anywhere sometime during the 2019-20 school year, were enrolled in the school on the state’s annual enrollment-determination day (BEDS day) in the 2022-23 school year, and either remained in the school for the rest of the year or left for an acceptable reason. (See New York State Education Department’s SIRS Manual for more details about cohort eligibility and acceptable exit reasons: <http://www.p12.nysed.gov/irs/sirs/ht>)

| Fourth-Year High School Accountability Cohorts | | | | | |
|--|---|--------------------|--|---------------------------------------|---|
| Fourth Year Cohort | Year Entered 9 th Grade Anywhere | Cohort Designation | Number of Students Enrolled on BEDS Day in October of the Cohort’s Fourth Year | Number Leaving During the School Year | Number in Accountability Cohort as of June 30th |
| 2020-21 | 2017-18 | 2017 | 52 | 1 | 51 |
| 2021-22 | 2018-19 | 2018 | 53 | 1 | 52 |
| 2022-23 | 2019-20 | 2019 | 62 | 0 | 62 |

2022-23 ACCOUNTABILITY PLAN PROGRESS REPORT

TOTAL COHORT FOR GRADUATION

Students are also included in the Total Cohort for Graduation (referred to as the Graduation Cohort, Total Graduation Cohort, or Total Cohort interchangeably throughout this report) based on the school year they first enter the 9th grade anywhere. The 2019 Total Cohort consists of all students, based on last enrollment record as of June 30, 2023, with a First Date of Entry into Grade 9 during the 2019-20 school year, regardless of their current grade level. The school may remove students from the Graduation Cohort if the school has discharged those students for an acceptable reason listed in the [SIRS manual](#), including but not limited to the following: if they transfer to another public or private diploma-granting program with documentation, transfer to home schooling by a parent or guardian, transfer to another district or school, transfer by court order, leave the U.S., or are deceased.

Fourth Year Total Cohort for Graduation

| Fourth Year Cohort | Year Entered 9 th Grade Anywhere | Cohort Designation | Number of Students Graduated or Still Enrolled on June 30 th of the Cohort's Fourth Year (a) | Number of Students Who Left the School but Were Not Discharged for an Acceptable Reason (b) | Total Graduation Cohort (a) + (b) |
|--------------------|---|--------------------|---|--|-----------------------------------|
| 2020-21 | 2017-18 | 2017 | 51 | 1 | 52 |
| 2021-22 | 2018-19 | 2018 | 51 | 1 | 52 |
| 2022-23 | 2019-20 | 2019 | 62 | 1 | 63 |

Fifth Year Total Cohort for Graduation

| Fifth Year Cohort | Year Entered 9 th Grade Anywhere | Cohort Designation | Number of Students Graduated or Still Enrolled on June 30 th of the Cohort's Fifth Year (a) | Number of Students Who Left the School but Were Not Discharged for an Acceptable Reason (b) | Total Graduation Cohort (a) + (b) |
|-------------------|---|--------------------|--|--|-----------------------------------|
| 2021-22 | 2017-18 | 2017 | 50 | 2 | 52 |
| 2022-23 | 2018-19 | 2018 | 50 | 1 | 51 |

PROMOTION POLICY

Grade Level Promotions

Our goal is for students to graduate within four years of first entry into high school. At BELA, there are no hurdles between grades that induce a sense of failure, instead the entire community is relentlessly focused on the ultimate goal of graduation from both high school and college. A BELA student must

maintain a minimum 70% average across the three trimesters of the school year to pass a core subject course (English, Social Studies, Math, Science). In order to be promoted to the next grade, students must accumulate 10 credits: this must include Math, Science, English, and Social Studies as well as one other subject. Students with 20 or more absences or 5 or more days of suspension may be eligible for retention.

Graduation Requirements

Graduation requirements for students at BELA have the option of being more rigorous than the standards set by New York State, given our commitment to college completion. A student who spends four years at BELA will have acquired at least, and likely more than, the number of credits required under state law (see chart on the next page).

All BELA students will complete five Regents exams that are required for a Regents Diploma by the end of Grade 10:

- English Language Arts (ELA)
- Any mathematics exam (CC Algebra, CC Geometry, or Algebra II/Trigonometry)
- Any social studies exam (Global History and Geography or U.S. History and Government)
- Any science exam (Living Environment, Chemistry, Earth Science, or Physics)
- Any additional Regents exam or assessment approved by the New York State for this purpose

Most students pursue either the Honors pathway (introduced in 2020-21) or IB pathway at BELA. The BELA Honors pathway is an additional method to demonstrate college readiness for students who do not choose to pursue the IB diploma.

1. BELA Regents – 44 credits
2. BELA Honors – 53 credits
3. BELA IB – 60 credits

2022-23 ACCOUNTABILITY PLAN PROGRESS REPORT

| Path to Graduation | NYS | BELA |
|------------------------------------|--|-------------------------------------|
| Required Credits | | |
| English | 8 | 10 |
| Social Studies | 8 | 8 |
| Math | 6 | 8 |
| Science | 6 | 8 |
| Language Other Than English | 2 | 8 |
| Art | 2 | 2 |
| Health | 1 | 2 |
| PE | 4 | 4 |
| Electives | 7 | 10 |
| Total | 44 | 60 |
| Other Academic Requirements | | |
| International Baccalaureate | 0 | 6 |
| Service Learning | 0 hours | 100 hours |
| Regents Examinations | | |
| English | 1 | 1 |
| Social Studies | 1 | 1 |
| Math | 1 | 1 |
| Science | 1 | 1 |
| Pathway Assessment | 1 additional in Math, Sci, or SS | 1 additional in Math, Sci, or SS |

GOAL 1: HIGH SCHOOL GRADUATION

Goal 1: BELA will maintain high graduation rates each year.

Graduation Goal Measure 1 - Leading Indicator

Each year, 75 percent of students in first- and second-year high school Total Graduation Cohorts will earn at least ten credits (if 44 needed for graduation) or five credits (if 22 needed for graduation) each year.

Percent of Students in First- and Second-Year Cohorts Earning the Required Number of Credits in 2022-23

| Cohort Designation | Number in Cohort during 2022-23 | Percent promoted |
|--------------------|---------------------------------|------------------|
| 2021 | 60 | 95% |
| 2022 | 49 | 88% |

Graduation Goal Measure 2 - Leading Indicator

Each year, 75 percent of students in the second-year high school Total Graduation Cohort will score at or above proficient on at least three different New York State Regents exams required for graduation.

As a result of the Board of Regents' guidance regarding the cancellation of multiple administrations of the Regents exams in 2019-20, 2020-21, and 2021-22 for the most recent second year cohort schools should report the percentage of students who either passed or were exempted from at least three exams. In August of 2023, the 2021 Cohort will have completed its second year.

Percent of Students in their Second Year Passing Three Regents Exams by Cohort

| Cohort Designation | School Year | Number in Cohort | Percent Passing at Least Three Regents (including exemptions) |
|--------------------|-------------|------------------|---|
| 2019 | 2020-21 | 67 | 97% |
| 2020 | 2021-22 | 66 | 91% |
| 2021 | 2022-23 | 62 | 55% |

2022-23 ACCOUNTABILITY PLAN PROGRESS REPORT

Graduation Goal Measures 3 & 4 - Absolute

Each year, 75 percent of students in the fourth year high school Total Graduation Cohort and 95 percent of students in the fifth year high school Total Graduation Cohort will graduate.

The school's graduation requirements appear in this document above the graduation goal.

Percent of Students in the Total Graduation Cohort who have Graduated After Four Years¹

| Cohort Designation | School Year | Number in Cohort | Number who Graduated | Percent Graduating |
|--------------------|-------------|------------------|----------------------|--------------------|
| 2017 | 2020-21 | 52 | 50 | 96% |
| 2018 | 2021-22 | 52 | 49 | 94% |
| 2019 | 2022-23 | 63 | 62 | 98% |

Percent of Students in Total Graduation Cohort Who Have Graduated After Five Years

| Cohort Designation | School Year | Number in Cohort | Number who Graduated | Percent Graduating |
|--------------------|-------------|------------------|----------------------|--------------------|
| 2017 | 2021-22 | 52 | 50 | 96% |
| 2018 | 2022-23 | 51 | 50 | 98% |

Graduation Goal Measure 5 - Comparative Measure

Each year, the percentage of students in the high school Total Graduation Cohort graduating after the completion of their fourth year will exceed that of the Total Graduation Cohort from the school district of comparison.

¹ These data reflect August graduation rates. At a minimum, these students have passed or been exempted from five Regents exams required for high school graduation in ELA, mathematics, science, U.S. History, and Global History or met the requirements for the 4+1 pathway to graduation.

2022-23 ACCOUNTABILITY PLAN PROGRESS REPORT

Percent of Students in the Total Graduation Cohort who Graduate in Four Years Compared to the District²

| Cohort Designation | School Year | Charter School | | | School District | |
|--------------------|-------------|------------------|----------------------|--------------------|------------------|--------------------|
| | | Number in Cohort | Number who Graduated | Percent Graduating | Number in Cohort | Percent Graduating |
| 2017 | 2020-21 | 52 | 50 | 96% | 362 | 64% |
| 2018 | 2021-22 | 52 | 49 | 94% | 275 | 66% |
| 2019 | 2022-23 | 63 | 61 | 97% | | |

Graduation Goal Measure 6 - Absolute Measure

Each year, 75 percent of students in the high school Total Cohort pursuing an alternative graduation pathway (commonly referred to as the 4+1 pathway) will achieve a Regents equivalency score and pass an approved pathway assessment required for graduation by the end of their fourth year in the cohort.

All students who graduated received a Regents diploma without needing to utilize the 4+1 pathway.

SUMMARY OF THE HIGH SCHOOL GRADUATION GOAL

Brooklyn Emerging Leaders Academy achieved 4 out of the 5 metrics within the graduation goal. The vast majority of first- and second-year students (95% and 88% respectively) earned the required number of credits to advance to the next grade level. 98.4 percent of students in their fourth year of high school graduated with a Regents diploma. One student completed a high school equivalency program, but does not count as a graduate on record. In addition, 50 out of 51 (98%) fifth year students have now graduated with a Regents diploma. BELA consistently has a higher four year graduation rate than the local district, NYC 16 in Brooklyn. The most recent four-year graduation rate available for the district is 66 percent from 2021-22 for the 2018 cohort. BELA's four four-year graduation rate in 2021-22 was 94% and in 2022-23 was 98.4%.

Unfortunately, the 2021 high school cohort did not achieve the metric that measures progress toward graduation by looking at the percentage of students who have passed at least three Regents exams by the completion of their second year. Falling short of the 75% target, only 55% of scholars earned a score of 65 or higher on at least three NYS Regents exams. Although we strive to achieve this measure, a portion of our scholars do take longer than two years to pass three exams and it has not determined who graduates on time in the past.

² Given that district results for the current year are generally not available at this time, for purposes of this report schools should include the district's 2021-22 results as a temporary placeholder for the district's 2022-23 results.

2022-23 ACCOUNTABILITY PLAN PROGRESS REPORT

| Type | Measure | Outcome |
|-------------------|--|---------|
| Leading Indicator | Each year, 75 percent of students in first- and second-year high school Total Graduation Cohorts will earn at least ten credits (if 44 needed for graduation) or five credits (if 22 needed for graduation) each year. | Yes |
| Leading Indicator | Each year, 75 percent of students in the high school Total Graduation Cohort will score at least 65 on at least three different New York State Regents exams required for graduation by the completion of their second year in the cohort. | No |
| Absolute | Each year, 75 percent of students in the fourth-year high school Total Graduation Cohort will graduate. | Yes |
| Absolute | Each year, 95 percent of students in the fifth-year high school Total Graduation Cohort will graduate. | Yes |
| Comparative | Each year, the percent of students in the high school Total Graduation Cohort graduating after the completion of their fourth year will exceed that of the Total Graduation Cohort from the school district of comparison. | Yes |
| Absolute | Each year, 75 percent of students in the high school Total Cohort pursuing an alternative graduation pathway will achieve a Regents equivalency score and pass an approved pathway assessment required for graduation by the end of their fourth year. | N/A |

EVALUATION OF THE GRADUATION GOAL

BELA students achieved four of the five graduation measures. Two key highlights of the 2022-23 academic school year that impacted our practices to guide students to graduate after four years:

- We piloted a multi-tiered system of support (MTSS) protocol to ensure that all seniors would be able to graduate at the end of their fourth year. This was a successful initiative, and we will be continuing this practice in the 2023-24 school year.
- We introduced an end-of-year assessment for all grades in non-Regents classes that included multiple opportunities for students to demonstrate their knowledge from the year. For example, in Theory of Knowledge (an IB course), students participated in a seminar to earn grades on listening and speaking tasks and in English classes, students used texts from the entire school year to write a paper and present a multimedia presentation. In history, students completed projects on historical events and how they are reflected in society today.

The MTSS protocol was successful in ensuring that all students were on track to graduate. The student life team and academic leadership team consistently reviewed attendance and academic data and communicated student progress with their mentors, families, and/or the students themselves. We had

frequent meetings for students who were at-risk for not graduating in four years. This was a successful initiative as all but one senior graduated in June, with the remaining student graduating in August.

ADDITIONAL CONTEXT AND EVIDENCE

The data we report has been impacted by the COVID exemptions since 2020. After the 2020 high school cohort departs, exemptions will no longer be in play except for fifth year students.

ACTION PLAN

In the 2023-24 school year, we will expand the MTSS protocol to include every teacher, allowing for a consistent, schoolwide approach to ensure that students are on track to graduate.

Going forward, BELA will utilize the following strategies to ensure all students receive the support and guidance necessary to graduate high school.

- We will continue to emphasize attendance and social emotional health through the Student Life department. Student Life is integral in maintaining an environment that centers students' mental health and recognizes that students come to us with trauma that must be addressed to facilitate access to our academic program. At the heart of our approach is a focus on building relationships with students, their families, and the community at large and cultivating a community where all members feel safe.
- Our Leadership Academy (similar to advisory) classes feature regular postsecondary readiness lessons. These cover topics such as GPA, BELA's graduation pathways, and ensuring students can respond to key questions regarding their development as a high school student (strengths, interests, etc.) In the 2023-24 school year, our Leadership Academy will be led by a newly hired Dean of Empowerment. In addition to a focus on GPA, graduation, and SEL, we are introducing a new structure of students' self-reflection. Every two weeks, students will set and reflect on personal SMART goals, and will share progress updates with their parents or guardians.
- In 2022-23, we launched BELA Co-op, an initiative to build basic career readiness skills. Students in the BELA Honors and Regents pathway all participate in this year-long program, in which they are matched with a BELA staff member. Students learn workforce skills as they complete support tasks for teachers, in the welcome center, and for special events. They are evaluated and upon successful completion of the program will earn elective credit. In the 2023-24 school year, we have a group of students working on the CDOS pathway and they will use their Co-op to fulfill the community service requirement.

GOAL 2: COLLEGE PREPARATION

Goal 2: Students at BELA will be prepared to succeed in college by demonstrating academic achievement on national norm referenced college readiness examinations and school-based measures.

BELA supports students throughout their junior and senior year with every step of the college and career process. Through a rigorous college preparatory curriculum, service-learning initiatives and a commitment to cultivating a spirit of ownership within each young woman, BELA students will attend and graduate from college. BELA’s mission, college preparatory curriculum, student leadership opportunities, access to mental health services and approach to building community is fostering the new generation of leaders that our communities need.

To support the practical needs of the college application process, in July 2021, we introduced a college application “bootcamp” for rising seniors. Led by the Dean of Postsecondary Success, the bootcamp is a one-week program that covers all the main components of college applications and provides time for students to work on their applications with the guidance of BELA staff. So far, we have successfully offered this bootcamp in 2021, 2022, and 2023.

College and career exploration is supported by our annual Women’s Symposium, our signature event honoring Women’s History Month, which caps off a full month of activities for BELA students recognizing the achievements of notable women throughout history. The event features curated panel discussions and career workshops that enable students to engage in insightful, one-on-one conversations and explore the vast array of professional opportunities open to them. The Symposium has an impressive history of welcoming a wonderfully diverse panel of professionals and sponsors from industries as wide-ranging as arts and entertainment, business and entrepreneurship, education and nonprofit, health and wellness, law and government, and science and technology. Participants have included CBS, Teen Vogue, Google, IBM, Gap Inc, BuzzFeed, Goldman Sachs, NYPD, Vimeo and Turner Construction.

Students were able to take college level courses at the CUNY Community Colleges including Psychology 101. In addition, all students sit for the CUNY placement exam which provides scores that indicate which students demonstrate college readiness in Reading and math. AT the time of this report, those scores have not been received. Therefore, the percent of students demonstrating college readiness took a dip in 2022-23.

College Preparation Goal Measure 1 - Absolute

Each year, 75 percent of graduating students will demonstrate their preparation for college by at least one or some combination of the following indicators:

- Earning a score of 4 or higher on an International Baccalaureate (“IB”) exam;
- Passing a College Level Examination Program (“CLEP”) exam;
- Passing a college level course offered at a college or university or through a school partnership with a college or university;

2022-23 ACCOUNTABILITY PLAN PROGRESS REPORT

- Achieving the college and career readiness benchmark on the SAT;
- A different school-created indicator approved by the Institute.

Percentage of the 2019 Total Cohort Graduates Demonstrating College Preparation by Indicator³

| Indicator | Number of Graduates who Attempted the Indicator | Number who Achieved Indicator | Percentage of Graduates who Achieved Indicator |
|-------------------------------|---|-------------------------------|--|
| SAT Reading Score 480 | 60 | 22 | 37% |
| SAT Math Score 530 | 57 | 7 | 12% |
| IB Exam Score of 4+ | 22 | 12 | 55% |
| CUNY Community College Course | 4 | 4 | 100% |
| Overall | 61 | 28 | 46% |

College Preparation Goal Measure 2 - Absolute

Each year, the College, Career, and Civic Readiness Index (“CCCRI”) for the school’s Total Cohort will exceed the Measure of Interim Progress (“MIP”) set forth in the state’s ESSA accountability system.

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

³ Schools use any method listed above, or any combination thereof, to demonstrate that at least 75 percent of graduates are prepared to engage in rigorous college level coursework. The school should select only those methods listed here that it uses to demonstrate the college readiness of its students and eliminate those that it will not. For instance, high schools that do not deliver an IB Program as part of their high school design do not report on the IB option.

2022-23 ACCOUNTABILITY PLAN PROGRESS REPORT

College Preparation Goal Measure 3 - Comparative

Each year, the school's CCCRI for the Total Cohort will exceed that of the district of comparison's Total Cohort.

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

College Preparation Goal Measure 4 - Absolute

Each year, 75 percent of graduating students will matriculate into a college or university in the year after graduation.

Matriculation Rate of Graduates by Year⁴

| Cohort | Graduation Year | Number of Graduates (a) | Number Enrolled in 2 or 4-year Program in Following Year (b) | Matriculation Rate = $[(b)/(a)] * 100$ |
|--------|-----------------|----------------------------|---|---|
| 2017 | 2020-21 | 50 | 43 | 86% |
| 2018 | 2021-22 | 48 | 37 | 78% |
| 2019 | 2022-23 | 61 | 57 | 93% |

SUMMARY OF THE COLLEGE PREPARATION GOAL

Of the two college preparation goals we are able to report on, only one was achieved based on the data we have at this time. As noted, the CUNY placement exam scores were not provided in the detail they have been in the past so we are not able to determine which students tested at college ready levels. In 2021-22, 81% demonstrated college level proficiency in math and 100% did so in reading. It is logical to assume that our students tested with similar success in 2022-23. In terms of college matriculation in a 2- or 4-year school, 93 percent have indicated plans to enroll as of August 2023. Based on Clearinghouse

⁴ Schools should update and confirm data for Cohorts prior to 2022-23 and provide preliminary matriculation data for 2019 Cohort. It may be necessary for schools to provide updated data to the Institute when National Student Clearinghouse or other data sources become available later in the school year

2022-23 ACCOUNTABILITY PLAN PROGRESS REPORT

reports, 78% of the 2018 cohort graduates actually enrolled in the fall of 2022. We are working to determine the reasons our graduates do not follow through with enrollment and how many actually complete the college programs.

| Type | Measure | Outcome |
|-------------|--|---------|
| Absolute | Each year, 75 percent of graduating students will demonstrate their preparation for college by one or more possible indicators of college readiness. | Not Met |
| Absolute | Each year, the CCCRI for the school’s Total Cohort will exceed that year’s state MIP set forth in the state’s ESSA accountability system. | N/A |
| Comparative | Each year, the school’s CCCRI for the Total Cohort will exceed that of the district’s Total Cohort. | N/A |
| Absolute | Each year, 75 percent of graduating students will matriculate into a college or university in the year after graduation. | Met |

EVALUATION OF THE COLLEGE PREPARATION GOAL

One of the two college preparation metrics were achieved based on the data we have available.

We ensure that as many students as possible will graduate with college credit; through our partnership with College Now and through work we do with our IB students on working with their universities to gain credit for their IB scores.

In the 2022-23 school year, we launched College Now courses in partnership with Guttman Community College. BELA students had the option to take Psychology 101 or Ethnography. Each class earned students 3 college credits for free. We will continue the partnership in the 2023-24 school year.

ACTION PLAN

In 2023-24, we are shifting our course progression by adopting “IB for All.” This means that, in contrast to previous years in which students had the option to take IB courses, all students will now participate in IB courses. This means that going forward, all students will be eligible for the IB certificate or diploma. Previously, only students in the IB cohort were eligible. With the introduction of “IB for All,” we are also launching three new IB courses: IB Theater, IB Dance, and IB Social and Cultural Anthropology. The 2023-24 school year also marks the first year of offering the “middle years programme” (MYP) for students in Grades 9 and 10. The MYP culminates in a 10th grade “personal project,” which formally assesses students’ skills for self-management, research, communication, critical and creative thinking, and collaboration. The 2022-23 school year was a transition period during which teachers attended MYP training and worked on curriculum. In the 2023-24 school year, BELA’s MYP will be evaluated by the IB to receive certification.

Beyond BELA: All students are expected to participate in at least one week of summer enrichment activities in our “Beyond BELA” program. Participation in Beyond BELA supports the growth of well-rounded students and can be used to demonstrate intellectual curiosity or a passion for a particular topic when applying for college. Beyond BELA programs are typically either study abroad or pre-college programs, but may include other programs such as an arts, service, or sports intensive. We encourage students to travel outside of New York City for their program experience; families who need financial assistance with these trips are supported with our Beyond Bela fund. For example, we funded a student to go to Thailand in 2019 to work with animals as part of a Council on International Educational Exchange program. We have also had students participate in summer programs from schools such as Adelphi, Temple, Cornell, and Princeton. In 2022-23, Beyond BELA students participated in Summer Search either in Costa Rica or a 2 week camping trip, studied abroad in Argentina and Italy and completed a California study.

BELA Alumnae program: Part of BELA’s mission is for our students to graduate from college. That means that our work does not end when students complete 12th grade. As our first cohort of seniors graduated in June 2021, we are now focused on scaling our systems for tracking graduates and supporting our alumnae in college. This included hiring an alumnae coordinator who started in July 2021. Through a tiered system of support, and meaningful connections with alumni and their families, our Alumni Success program supports our students towards earning credentials and advancing in their postsecondary careers and lives.

GOAL 3: ENGLISH LANGUAGE ARTS

BELA students will become proficient readers and writers of the English language.

BACKGROUND

In 2022-23, we remained on course with our ELA programming and did not make any big changes. We hired an academic consultant to work specifically with ELA teachers, including the librarian, on instructional initiatives.

HIGH SCHOOL ELA

High School ELA Measure 1 - Absolute

Each year, 65 percent of students in the high school Accountability Cohort will exceed Common Core expectations (currently scoring at or above Performance Level 4 on the Regents Exam in English Language Arts (Common Core)) by the completion of their fourth year in the cohort.

The State Education Department currently defines the college and career readiness standard as scoring at or above Performance Level 4 (meeting Common Core expectations) on the Regents Exam in English Language Arts (Common Core). This measure examines the percent of the Accountability Cohort that achieved at least Performance Level 4 by the completion of their fourth year in the cohort.⁵

Percent Scoring at Least Level 4 on Regents English Common Core Exam
by Fourth Year Accountability Cohort⁶

| Cohort | Fourth Year | Number in Cohort (a) | Number exempted with No Valid Score (b) | Number Scoring at Least Level 4 (c) | Percent Scoring at Least Level 4 Among Students with Valid Score (c)/(a-b) |
|--------|-------------|----------------------|---|-------------------------------------|--|
| 2017 | 2020-21 | 51 | 5 | 23 | 50% |
| 2018 | 2021-22 | 52 | 48 | 4 | 0 |

⁵ Cohort Regents attainment in all subjects is based on students' highest score regardless of the number of times a student sat for the exam.

⁶ Due to the state's cancellation of multiple administrations of the Regents exams in 2019-20, 2020-21, and 2021-22 some students in the 2017, 2018, and 2019 Cohorts who had not previously sat for the exam but were scheduled to sit for this exam during a cancellation would be exempted from the graduation requirement. As such, the school should report both the number of students who were exempted from the exam as well as the percentage of students achieving at least Level 4 among the students who sat for the exam.

2022-23 ACCOUNTABILITY PLAN PROGRESS REPORT

| | | | | | |
|------|---------|----|----|---|------|
| 2019 | 2022-23 | 62 | 59 | 3 | 100% |
|------|---------|----|----|---|------|

High School ELA Measure 2 - Absolute

Each year, 80 percent of students in the high school Accountability Cohort will at least partially meet Common Core expectations (currently scoring at or above Performance Level 3 on the Regents Exam in English Language Arts (Common Core)) by the completion of their fourth year in the cohort.

The State Education Department currently defines the cut off for passing and meeting the requirement for graduation as scoring at or above Performance Level 3 (partially meeting Common Core expectations) on the Regents Exam in English Language Arts (Common Core). This measure examines the percent of the Accountability Cohort that achieved at least Performance Level 3 by the completion of their fourth year in the cohort.

Percent Scoring at Least Level 3 on Regents English Common Core Exam by Fourth Year Accountability Cohort

| Cohort Designation | Fourth Year | Number in Cohort (a) | Number Exempted with No Valid Score (b) | Number Scoring at Least Level 3 (c) | Percent Scoring at Least Level 3 Among Students with Valid Score (c)/(a-b) |
|--------------------|-------------|----------------------|---|-------------------------------------|--|
| 2017 | 2020-21 | 51 | 5 | 45 | 98% |
| 2018 | 2021-22 | 52 | 48 | 4 | 50% |
| 2019 | 2022-23 | 62 | 59 | 3 | 100% |

High School ELA Measure 3 - Absolute

Each year, the Performance Index (“PI”) on the Regents English exam of students completing their fourth year in the Accountability Cohort will meet the state’s Measure of Interim Progress (“MIP”) set forth in the state’s ESSA accountability system.

The Institute does not require charters to report on this measure for 2022-23

High School ELA Measure 4 - Comparative

Each year, the percent of students in the high school Total Cohort meeting or exceeding Common Core expectations on the Regents Exam in English Language Arts (Common Core) will exceed the percentage of comparable students in the district meeting or exceeding Common Core expectations.

The Institute does not require charters to report on this measure for 2022-23

High School ELA Measure 5 - Comparative

Each year, the percent of students in the high school Total Cohort at least partially meeting Common Core expectations on the Regents Exam in English Language Arts (Common Core) will exceed the percentage of comparable students in the district at least partially meeting Common Core expectations.

The Institute does not require charters to report on this measure for 2022-23

High School ELA Measure 6 - Comparative

Each year, the Performance Index (“PI”) in Regents English of students in the fourth year of their high school Accountability Cohort will exceed that of comparable students from the school district of comparison.

The Institute does not require charters to report on this measure for 2022-23

High School ELA Measure 7 - Growth

Each year, 50 percent of students in the high school Accountability Cohort who did not score proficient on their New York State 8th grade English language arts exam will meet the college and career readiness standard (currently scoring at Performance Level 4 and fully meeting Common Core expectations on the Regents Exam in English Language Arts (Common Core)) by the completion of their fourth year in the cohort.

The school demonstrates the effectiveness of its English language arts program by enabling students who were not meeting proficiency standards in the eighth grade to meet the English requirement for the college and career readiness standard.

Each year, 75 percent of students in the high school Accountability Cohort who did not score proficient on their New York State 8th grade English language arts exam will at least partially meet Common Core expectations (currently scoring at Performance Level 3 on the Regents Exam in English Language Arts (Common Core)) by the completion of their fourth year in the cohort.

There were 19 students who did not score at levels 3 and 4 in 8th grade on the NYS exam, but all 19 were exempt from the NYS ELA Regents requirement due to COVID.

SUMMARY OF THE HIGH SCHOOL ENGLISH LANGUAGE ARTS GOAL

BELA achieved both of the two accountability metrics in the ELA goal that we are able to report on. Most students in the 2019 cohort received COVID exemptions for the ELA Regents. Of the three students who have scores, all earned a performance level of 4.

2022-23 ACCOUNTABILITY PLAN PROGRESS REPORT

| Type | Measure | Outcome |
|-------------|--|------------------|
| Absolute | Each year, 65 percent of students in the high school Accountability Cohort will meet or exceed Common Core expectations (currently scoring at or above Performance Level 4 on the Regents Exam in English Language Arts (Common Core)) by the completion of their fourth year in the cohort. | Met |
| Absolute | Each year, 80 percent of students in the high school Accountability Cohort will at least partially meet Common Core expectations (currently scoring at or above Performance Level 3 on the Regents Exam in English Language Arts (Common Core)) by the completion of their fourth year in the cohort. | Met |
| Absolute | Each year, the Performance Index (PI) on the Regents English exam of students completing their fourth year in the Accountability Cohort will meet the state Measure of Interim Progress (MIP) set forth in the state's ESSA accountability system. | N/A |
| Comparative | Each year, the percentage of students in the Total Cohort meeting or exceeding Common Core expectations on the Regents Exam in English Language Arts (Common Core) will exceed the percentage of comparable students from the district meeting or exceeding Common Core expectations. | N/A |
| Comparative | Each year, the percentage of students in the Total Cohort partially meeting Common Core expectations on the Regents Exam in English Language Arts (Common Core) will exceed the percentage of comparable students in the district at least partially meeting Common Core expectations. | N/A |
| Comparative | Each year, the Performance Index (PI) in Regents English of students in the fourth year of their high school Accountability Cohort will exceed that of comparable students from the school district of comparison. | N/A |
| Growth | Each year, 50 percent of students in the high school Accountability Cohort who did not score proficient on their New York State 8 th grade English language arts exam will meet or exceed Common Core expectations (currently scoring at or above Performance Level 4 on the Regents Exam in English Language Arts (Common Core)) by the completion of their fourth year in the cohort. | Unable to Assess |
| Growth | Each year, 75 percent of students in the high school Accountability Cohort who did not score proficient on their New York State 8 th grade English language arts exam will at least partially meet Common Core expectations (currently scoring at least Performance Level 3 on the Regents Exam in English Language Arts (Common Core)) by the completion of their fourth year in the cohort. | Unable to Assess |

EVALUATION OF HIGH SCHOOL ELA GOAL

BELA achieved both ELA measures with 100% of the students tested earning a 4.

ACTION PLAN FOR ALL ACADEMIC SUBJECTS

In 2023-24 our organizational structure will change as we move away from a model including “director of curriculum and instruction” leadership positions to a model including instructional team leads and instructional coaches. This change was initiated after an analysis conducted in the 2022-23 school year indicated that there needed to be more resources for secondary leaders and coaches in their support of teachers. In our new model, launching in 2023-24, teachers will meet with their coaches on a weekly basis to discuss student data and pedagogy. Coaches will observe and meet with teachers once a week. Currently, our academic consultant will meet with the core instructional team (two instructional team leads and three coaches) once a week.

In the 2023-24 school year, all departments will be focusing on:

1. Participating in tuning protocols to garner feedback about student work
2. More frequent data analysis and alignment on the definition of “high quality work”
3. We are formalizing the data analysis process. At the end of every unit, teachers will complete a unit reflection. After the unit reflection (which includes qualitative and quantitative analysis), they will meet with their coach and review the data and reflect for the next unit. Then all departments will complete an analysis led by the team lead.
4. Our focus for 23-24 is high quality curriculum planning, including long-term unit planning and lesson planning. We have been unpacking and defining what “high quality instruction” means (productive struggle for students and rigorous and engaging instruction). Our coaches have revamped BELA planning templates over the 2023 summer, based on learnings from IB training. In our August PD, we are introducing these templates and exemplars. During these sessions, teachers will create plans, receive feedback, and finalize plans. Over the course of the 2023-24 school year, teachers will have twice weekly professional learning sessions specifically for reviewing and refining unit plans and lesson plans.

Library: In 2021-22, we hired a part time librarian who helped build our library of over 2000 titles. BELA’s library offers access to an extensive selection of books and also acts as a holistic and thorough research and information hub. Our library offers school wide access to research databases like Jstor and EBSCO. For an International Baccalaureate (IB) institution, it’s crucial that students become fluent in college level research modules and have access to academic journals and primary documents. We also offer students digital design and art tools on the library desktop computers, like Adobe Creative Suite and Final Cut Pro, to supplement the IB film classes as well as foster a sense of creative exploration, individual art production and associated with tech literacy. In 2022-23, our Librarian became a full-time employee and participated in IB training. In 2023-24, the librarian will teach a seminar course that will provide students with research skills that they need for the MYP IB. In addition, in collaboration with the library, BELA is launching an independent reading initiative for the 23-24 school year, which will include activities designed to encourage independent reading.

GOAL 4: MATHEMATICS

BELA students will become proficient in the application of mathematical skills and concepts.

BACKGROUND

Our math course progression is Algebra I, Algebra II, IB math, and financial literacy.

By 2024, our goal is to have at least two IB Diploma Program (DP) cohorts each year. To ensure student success in IB Mathematical Studies their junior year, teachers are focused on incorporating math literacy into all math courses. In addition to intentional content specific vocabulary instruction, teachers plan lessons that include reading mathematical texts and require students to demonstrate their understanding through writing about math. During their senior year, students are required to write a 1200-word essay about a mathematical topic of their choice.

HIGH SCHOOL MATHEMATICS

High School Math Measure 1 - Absolute

Each year, 65 percent of students in the high school Accountability Cohort will exceed Common Core expectations (currently scoring at or above Performance Level 4 on a Regents mathematics exam) by the completion of their fourth year in the cohort.

The State Education Department currently defines the college and career readiness standard as scoring at or above Performance Level 4 (meeting Common Core expectations) on a Regents exam in mathematics. This measure examines the percent of the Accountability Cohort that achieved at least Performance Level 4 by the completion of their fourth year in the cohort.

Percent Scoring at Least Level 4 on a Regents Mathematics Common Core Exam
by Fourth Year Accountability Cohort

| Cohort | Fourth Year | Number in Cohort (a) | Number exempted with No Valid Score (b) | Number Scoring at Least Level 4 (c) | Percent Scoring at Least Level 4 Among Students with Valid Score (c)/(a-b) |
|--------|-------------|----------------------|---|-------------------------------------|--|
| 2017 | 2020-21 | 51 | 11 | 8 | 20% |
| 2018 | 2021-22 | 52 | 51 | 48 | 15% |
| 2019 | 2022-23 | 62 | 52 | 5 | 50% |

High School Math Measure 2 - Absolute

Each year, 80 percent of students in the high school Accountability Cohort will at least partially meet Common Core expectations (currently scoring at or above Performance Level 3 on a Regents mathematics exam) by the completion of their fourth year in the cohort.

The State Education Department currently defines the cut off for passing and meeting the requirement for graduation as scoring at or above Performance Level 3 (partially meeting Common Core expectations) on a Regents Exam in mathematics. This measure examines the percentage of the Accountability Cohort that achieved at least Performance Level 3 by the completion of their fourth year in the cohort.

Percent Scoring at Least Level 3 on a Regents Mathematics Common Core Exam
by Fourth Year Accountability Cohort

| Cohort Designation | Fourth Year | Number in Cohort (a) | Number Exempted with No Valid Score (b) | Number Scoring at Least Level 3 (c) | Percent Scoring at Least Level 3 Among Students with Valid Score (c)/(a-b) |
|--------------------|-------------|----------------------|---|-------------------------------------|--|
| 2017 | 2020-21 | 51 | 11 | 40 | 100% |
| 2018 | 2021-22 | 52 | 51 | 38 | 79% |
| 2019 | 2022-23 | 62 | 52 | 10 | 100% |

High School Math Measure 3 - Absolute

Each year, the Performance Index (“PI”) on the Regents mathematics exam of students completing their fourth year in the Accountability Cohort will meet the state’s Measure of Interim Progress (“MIP”) set forth in the state’s ESSA accountability system.

The Institute does not require charters to report on this measure for 2022-23

High School Math Measure 4 - Comparative

Each year, the percent of students in the high school Total Cohort meeting or exceeding Common Core expectations on a Regents mathematics exam will exceed the percentage of comparable students in the district meeting or exceeding Common Core expectations.

The Institute does not require charters to report on this measure for 2022-23

2022-23 ACCOUNTABILITY PLAN PROGRESS REPORT

High School Math Measure 5 - Comparative

Each year, the percent of students in the high school Total Cohort at least partially meeting Common Core expectations on a Regents mathematics exam will exceed the percentage of comparable students in the district at least partially meeting Common Core expectations.

The Institute does not require charters to report on this measure for 2022-23

High School Math Measure 6 - Comparative

Each year, the Performance Index (“PI”) in Regents mathematics of students in the fourth year of their high school Accountability Cohort will exceed that of comparable students from the school district of comparison.

The Institute does not require charters to report on this measure for 2022-23

High School Math Measure 7 - Growth

Each year, 50 percent of students in the high school Accountability Cohort who did not score proficient on their New York State 8th grade mathematics exam will meet the college and career readiness standard (currently scoring at Performance Level 4 and fully meeting Common Core expectations on a Regents mathematics exam) by the completion of their fourth year in the cohort.

The school demonstrates the effectiveness of its mathematics program by enabling students who were not meeting proficiency standards in the eighth grade to meet the mathematics requirement for the college and career readiness standard.

Percent Achieving at Least Performance Level 4 on a Mathematics Regents Exam among Students Who Were Not Proficient in the 8th Grade by Fourth Year Accountability Cohort

| Cohort Designation | Fourth Year | Number in Cohort not Proficient in 8 th Grade (a) | Number Exempted with No Valid Score (b) | Number Scoring at Least Level 4 (c) | Percent Scoring at Least Level 4 Among Students with Valid Score (c)/(a-b) |
|--------------------|-------------|--|---|-------------------------------------|--|
| 2019 | 2022-23 | 24 | 19 | 2 | 40% |

High School Math Measure 8 - Growth

Each year, 75 percent of students in the high school Accountability Cohort who did not score proficient on their New York State 8th grade mathematics exam will at least partially meet Common Core expectations (currently scoring at Performance Level 3 on a Regents mathematics exam) by the completion of their fourth year in the cohort.

2022-23 ACCOUNTABILITY PLAN PROGRESS REPORT

The school demonstrates the effectiveness of its mathematics program by enabling students who were not meeting proficiency standards in the eighth grade to move to meeting the mathematics requirement for graduation.

Percent Achieving at Least Performance Level 3 on a Mathematics Regents Exam among Students Who Were Not Proficient in the 8th Grade by Fourth Year Accountability Cohort

| Cohort Designation | Fourth Year | Number in Cohort not Proficient in 8 th Grade (a) | Number Exempted with No Valid Score (b) | Number Scoring at Least Level 3 (c) | Percent Scoring at Least Level 3 Among Students with Valid Score (c)/(a-b) |
|--------------------|-------------|--|---|-------------------------------------|--|
| 2019 | 2022-23 | 24 | 19 | 5 | 100% |

SUMMARY OF THE HIGH SCHOOL MATHEMATICS GOAL

All BELA students who have a NYS Math Regents score achieved at least a performance level of 3 after four years in high school. However, fewer than 65 percent of those tested scored at performance level 4.

All tested students in the 2019 Cohort who performed below proficiency in 8th grade earned at least a 65 on a math Regents after four years in high school.

| Type | Measure | Outcome |
|-------------|--|---------|
| Absolute | Each year, 65 percent of students in the high school Accountability Cohort will meet or exceed Common Core expectations (currently scoring at or above Performance Level 4 on a Regents mathematics exam) by the completion of their fourth year in the cohort. | Not Met |
| Absolute | Each year, 80 percent of students in the high school Accountability Cohort will at least partially meet Common Core expectations (currently scoring at or above Performance Level 3 on a Regents mathematics exam) by the completion of their fourth year in the cohort. | Met |
| Absolute | Each year, the Performance Index (PI) in mathematics of students completing their fourth year in the Accountability Cohort will meet the state Measure of Interim Progress (MIP) set forth in the state's ESSA accountability system. | N/A |
| Comparative | Each year, the percentage of students in the Total Cohort meeting or exceeding Common Core expectations on a Regents mathematics exam will exceed the percentage of comparable students from the district meeting or exceeding Common Core expectations. | N/A |
| Comparative | Each year, the percentage of students in the Total Cohort partially meeting Common Core expectations on a Regents mathematics exam will exceed the | N/A |

2022-23 ACCOUNTABILITY PLAN PROGRESS REPORT

| | | |
|-------------|---|-----|
| | percentage of comparable students in the district at least partially meeting Common Core expectations. | |
| Comparative | Each year, the Performance Index (PI) in Regents mathematics of students in the fourth year of their high school Accountability Cohort will exceed that of comparable students from the school district of comparison. | N/A |
| Growth | Each year, 50 percent of students in the high school Accountability Cohort who did not score proficient on their New York State 8 th grade mathematics exam will meet or exceed Common Core expectations (currently scoring at or above Performance Level 4 on a Regents mathematics exam) by the completion of their fourth year in the cohort. | Met |
| Growth | Each year, 75 percent of students in the high school Accountability Cohort who did not score proficient on their New York State 8 th grade mathematics exam will at least partially meet Common Core expectations (currently scoring at least Performance Level 3 on a Regents mathematics exam) by the completion of their fourth year in the cohort. | Met |

EVALUATION OF THE HIGH SCHOOL MATHEMATICS GOAL

BELA achieved three out of the four math metrics that we can report on in 2022-23.

ACTION PLAN

In 23-24 we are revamping the financial literacy course to offer a special focus on real world financial literacy.

We hired a new math team lead for the 2023-24 school year who will help provide teachers with specialized support. Our math and science team has been designed so that the math and science coach has fewer teachers assigned, allowing for more time for each teacher.

GOAL 5: SCIENCE

BELA students will demonstrate competency in the understanding and application of scientific reasoning.

BACKGROUND

In addition to our ongoing programming in science, we have added Computer Literacy. In the 2022-2023 school year, we introduced a STEAM for all 9th grade students course focused on the Adobe Suite in order to increase computer literacy. All students entering BELA participate in this course to build their foundational computer skills and design applications. In core science courses such as Biology and Chemistry, students are participating in virtual labs to develop their computer literacy skills. In the 2023-24 school year, we are updating the STEAM course to make it higher-level.

In the 2022-2023 school year, there was interdisciplinary collaboration between Biology and Family Life and Sexuality Education (FLSE). The courses are focused on supporting students in the development of their self-advocacy skills and their self-wellness. Biology classes are focusing on the scientific teaching of the Human Reproductive System to build foundational knowledge of how human bodies work. This is coupled with lessons in FLSE that focus on self-advocacy and moving beyond how the body works to begin considering how the body works and how your body is telling you what its feeling.

HIGH SCHOOL SCIENCE

High School Science Measure 1 - Absolute

Each year, 75 percent of students in the high school Accountability Cohort will score at least 65 on a New York State Regents science exam by the completion of their fourth year in the cohort.

New York State schools administer multiple high school science assessments; current Regent exams are Living Environment, Earth Science, Chemistry, and Physics. The school administered the Living Environment, Earth Science and Chemistry exam(s). This measure requires students in each Accountability Cohort to pass any one of the Regents science exams by their fourth year in the cohort.

Science Regents Passing Rate with a Score of 65
by Fourth Year Accountability Cohort

| Cohort Designation | Fourth Year | Number in Cohort (a) | Number Exempted with No Valid Score (b) | Number Passing with at Least a 65 (c) | Percent Passing Among Students with Valid Score (c)/(a-b) |
|--------------------|-------------|----------------------|---|---------------------------------------|---|
| 2017 | 2020-21 | 51 | 21 | 33 | 97% |
| 2018 | 2021-22 | 52 | 52 | 39/49 Took | 89% |

2022-23 ACCOUNTABILITY PLAN PROGRESS REPORT

| | | | | | |
|------|---------|----|----|----|------|
| 2019 | 2022-23 | 62 | 52 | 10 | 100% |
|------|---------|----|----|----|------|

High School Science Measure 2 - Comparative

Each year, the percentage of students in the high school Total Cohort passing a Regents science exam with a score of 65 or above will exceed that of the high school Total Cohort from the school district of comparison.

The Institute does not require charters to report on this measure for 2022-23

SUMMARY OF THE HIGH SCHOOL SCIENCE GOAL

100% of the 2019 high school cohort passed a NYS science Regents with a score of at least 65. There is a substantial number of students who were given an exemption during the pandemic.

| Type | Measure | Outcome |
|-------------|--|---------|
| Absolute | Each year, 75 percent of students in the high school Accountability Cohort will score at least 65 on a New York State Regents science exam by the completion of their fourth year in the cohort. | Met |
| Comparative | Each year, the percent of students in the high school Total Cohort passing a Regents science exam with a score of 65 or above will exceed that of the high school Total Cohort from the school district of comparison. | N/A |

EVALUATION OF THE HIGH SCHOOL SCIENCE GOAL

BELA achieved the science goal.

ACTION PLAN

In 2023-24, the Computer Literacy class has been upgraded to increase rigor. In addition, we received a grant to create a new science lab, planning for which has started in the 2023-24 school year.

GOAL 6: SOCIAL STUDIES

BELA students will understand, analyze and evaluate history and geography.

BACKGROUND

In addition to our traditional social studies coursework, we have a focus on civic engagement. Teachers continue to focus on incorporating participatory learning tasks into the History curriculum to encourage civic engagement. We offered a voter registration drive to encourage all students to register to vote. Social Studies teachers also frequently coordinate with local government officials to visit the school and speak with students about their journey into politics. In 2023, we were proud that our History team was invited to present at Harvard’s Alumni of Color conference.

Social Studies Measure 1 - Absolute

Each year, 75 percent of students in the high school Accountability Cohort will score at least 65 on the New York State Regents U.S. History exam by the completion of their fourth year in the cohort.

New York State administers two high school social studies assessments: U.S. History and Global History. In order to graduate, students must pass both of these Regents exams with a score of 65 or higher. These measures require students in each Accountability Cohort to pass the two exams by the completion of their fourth year in the cohort.

U.S. History Regents Passing Rate with a Score of 65
by Fourth Year Accountability Cohort

| Cohort Designation | Fourth Year | Number in Cohort (a) | Number Exempted with No Valid Score (b) | Number Passing with at Least a 65 (c) | Percent Passing Among Students with Valid Score (c)/(a-b) |
|--------------------|-------------|----------------------|---|---------------------------------------|---|
| 2017 | 2020-21 | 51 | 11 | 39 | 98% |
| 2018 | 2021-22 | 52 | 52 | -- | -- |
| 2019 | 2022-23 | 62 | 59 | 3 | 100% |

Social Studies Measure 2 - Comparative

Each year, the percentage of students in the high school Total Cohort passing the Regents U.S. History exam with a score of 65 or above will exceed that of the high school Total Cohort from the school district of comparison.

The Institute does not require charters to report on this measure for 2022-23

2022-23 ACCOUNTABILITY PLAN PROGRESS REPORT

Social Studies Measure 3 - Absolute

Each year, 75 percent of students in the high school Accountability Cohort will score at least 65 on the New York State Regents Global History exam by the completion of their fourth year in the cohort.

New York State administers two high school social studies assessments: U.S. History and Global History. In order to graduate, students must pass both of these Regents exams with a score of 65 or higher. These measures require students in each Accountability Cohort to pass the two exams by the completion of their fourth year in the cohort.

Global History Regents Passing Rate with a Score of 65
by Fourth Year Accountability Cohort

| Cohort Designation | Fourth Year | Number in Cohort (a) | Number Exempted with No Valid Score (b) | Number Passing with at Least a 65 (c) | Percent Passing Among Students with Valid Score (c)/(a-b) |
|--------------------|-------------|----------------------|---|---------------------------------------|---|
| 2017 | 2020-21 | 51 | 49 | 2 | 100% |
| 2018 | 2021-22 | 52 | 52 | -- | -- |
| 2019 | 2022-23 | 62 | 62 | – | Not Applicable |

Social Studies Measure 4 - Comparative

Each year, the percentage of students in the high school Total Cohort passing the Regents Global History exam with a score of 65 or above will exceed that of the high school Total Cohort from the school district of comparison.

The Institute does not require charters to report on this measure for 2022-23.

SUMMARY OF THE SOCIAL STUDIES GOAL

Due to the pandemic exemptions, we have only three students with NYS Regents exam scores to report in U.S. History. They did pass with a score of at least a 65.

| Type | Measure | Outcome |
|----------|---|---------|
| Absolute | Each year, 75 percent of students in the high school Accountability Cohort will score at least 65 on the New York State U.S. History Regents exam by the completion of their fourth year in the cohort. | Met |

2022-23 ACCOUNTABILITY PLAN PROGRESS REPORT

| | | |
|-------------|---|------------------|
| Comparative | Each year, the percent of students in the high school Total Cohort passing the U.S. History Regents exam with a score of 65 or above will exceed that of the high school Total Cohort from the school district of comparison. | N/A |
| Absolute | Each year, 75 percent of students in the high school Accountability Cohort will score at least 65 on the New York State Global History Regents exam by the completion of their fourth year in the cohort. | Unable to Assess |
| Comparative | Each year, the percent of students in the high school Total Cohort passing the Global History Regents exam with a score of 65 or above will exceed that of the high school Total Cohort from the school district of comparison. | N/A |

EVALUATION OF THE SOCIAL STUDIES GOAL

The three BELA students who took the U.S. History exam did earn a minimum of a 65.

GOAL 7: ESSA

ESSA Measure 1

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

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

Accountability Status by Year

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

ADDITIONAL CONTEXT AND EVIDENCE

The school continues to be in good standing.

OPTIONAL GOAL VIII: SERVICE AND LEADERSHIP

Goal 8: BELA students will become the best versions of themselves.

Goal 8: Absolute Measure

100 percent of students will complete 100 hours of community service by the end of grade 12.

RESULTS AND EVALUATION

BELA achieved this metric. All students who graduated in 2023 completed at least 100 hours of community service.

Goal 8: Absolute Measure

100 percent of graduating students will score satisfactorily on their senior capstone project as measured by BELA's scoring rubric.

RESULTS AND EVALUATION

BELA achieved this metric.

Goal 8: Absolute Measure

100 percent of students in grades 9 and 10 will score satisfactorily on their service project as measured by BELA's scoring rubric.

RESULTS AND EVALUATION

BELA achieved this metric.

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

Trustee Name:

Deborah Hall

Name of Charter School Education Corporation:

Brooklyn Emerging Leaders Academy Charter School

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

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

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

None

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

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Business Telephone:

[REDACTED]

Business Address:

N/A

E-mail Address:

[REDACTED]

Home Telephone:

[REDACTED]

Home Address:

[REDACTED]

[REDACTED]

8:47 EDT)

07/18/2023

Signature

Date

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last revised 04/2022

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

Trustee Name:

Carrie Diane Nathaniel

Name of Charter School Education Corporation:

Carrie Diane Nathaniel

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

Chair

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

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

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

None

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

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Business Telephone:

[REDACTED]

Business Address:

[REDACTED]

E-mail Address:

[REDACTED]

Home Telephone:

[REDACTED]

Home Address:

[REDACTED]

[REDACTED]

07/12/2023

Signature

Date

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last revised 04/2022

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

Trustee Name:

lymaani Aytes

Name of Charter School Education Corporation:

Brooklyn Emerging Leaders Academy Charter School

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

Member external affairs committee

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

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| | | | |

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None

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Business Telephone:

[Redacted]

Business Address:

[Redacted]

E-mail Address:

[Redacted]

Home Telephone:

[Redacted]

Home Address:

[Redacted]

[Redacted]

[Iymaani Aytes](#) (Jul 3, 2023 19:14 EDT)

07/03/2023

Signature

Date

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last revised 04/2022

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

Trustee Name:

Jonathan Dill

Name of Charter School Education Corporation:

Jonathan Dill

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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Yes No

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

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

None

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

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

None

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|---|------------------------------|---|---|---|
| | | | | |

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Business Telephone:

[Redacted]

Business Address:

none

E-mail Address:

[Redacted]

Home Telephone:

[Redacted]

Home Address:

[Redacted]

[Redacted]

Jonathan Dill (Jun 27, 2023 11:39 EDT)

06/27/2023

Signature

Date

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last revised 04/2022

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

Trustee Name:

Mellanie Garner

Name of Charter School Education Corporation:

Brooklyn Emerging Leaders Academy Charter School

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

None

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

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

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

None

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

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Business Telephone:

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Business Address:

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E-mail Address:

[REDACTED]

Home Telephone:

[REDACTED]

Home Address:

[REDACTED]

[REDACTED]
Mellanie Garner (Jul 5, 2023 13:52 EDT)

07/05/2023

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022

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

Trustee Name:

Michael Lackwood

Name of Charter School Education Corporation:

Brooklyn Emerging Leaders Academy Charter School

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

Treasurer

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

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

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

None

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

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Business Telephone:

[REDACTED]

Business Address:

[REDACTED]

E-mail Address:

[REDACTED]

Home Telephone:

[REDACTED]

Home Address:

[REDACTED]

[REDACTED]

[Michael Lackwood \(Jun 26, 2023 05:47 EDT\)](#)

06/26/2023

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022

Brooklyn Emerging Leaders Academy 2023-2024 Calendar

Dates are subject to change based on changes in federal, state, or local mandates

Total Instructional Days: 182

| July 2023 | | | | | | |
|-----------|----|----|----|----|----|----|
| 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 | | | | | |

| August 2023 | | | | | | |
|-------------|----|----|----|----|----|----|
| 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 2023 | | | | | | |
|----------------|----|----|----|----|----|----|
| 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 | | | | | |

| October 2023 | | | | | | |
|--------------|----|----|----|----|----|----|
| 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 2023 | | | | | | |
|---------------|----|----|----|----|----|----|
| 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 | |

| December 2023 | | | | | | |
|---------------|----|----|----|----|----|----|
| 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 2024 | | | | | | |
|--------------|----|----|----|----|----|----|
| 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 2024 | | | | | | |
|---------------|----|----|----|----|----|----|
| 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 2024 | | | | | | |
|------------|----|----|----|----|----|----|
| 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 | | | | | |

| April 2024 | | | | | | |
|------------|----|----|----|----|----|----|
| 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 2024 | | | | | | |
|----------|----|----|----|----|----|----|
| 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 2024 | | | | | | |
|-----------|----|----|----|----|----|----|
| 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 | | | | | | |

| Observed Holidays | | | | | | |
|-------------------------------|--|--|--|--|--|--|
| Sept 4: Labor Day | | | | | | |
| Nov 20-24: Thanksgiving Break | | | | | | |
| Dec 20-Jan 5: Winter Recess | | | | | | |
| Jan 15: MLK Jr. Day | | | | | | |
| Apr 22-26: Spring Recess | | | | | | |
| May 27: Memorial Day | | | | | | |

| Calendar Key | | | | | | |
|---|---------------------------|---|--------------------|--|--|--|
|  | Holiday/BELA Wellness Day |  | Family Assoc./Univ | | | |
|  | Professional Learning Day |  | Last Day of School | | | |
|  | New Student Summer Instit |  | New Trimester | | | |
|  | Student Led Conferences |  | Regents Exams | | | |

| Fall Important Dates | | | | | | |
|--|--|--|--|--|--|--|
| August | | | | | | |
| August 2-3: New Student Institute | | | | | | |
| August 7: Leadership Team Returns | | | | | | |
| August 9-11: New Hire Institute | | | | | | |
| August 14-25: All Staff Summer Institute | | | | | | |
| August 28: First Day of School | | | | | | |
| September | | | | | | |
| September 4: Labor Day (no school for staff/students) | | | | | | |
| September 11-13: [Mandatory] Year 11 Overnight Camping Trip | | | | | | |
| September 18-20: [Mandatory] Year 10 Overnight Camping Trip | | | | | | |
| September 25: Staff Professional Learning Day (no school for students) | | | | | | |
| September 25-27: [Mandatory] Year 12 Overnight Camping Trip | | | | | | |
| September 27-29: [Mandatory] Year 9 Overnight Camping Trip | | | | | | |
| October | | | | | | |
| October 5-6: Trimester I Interim Assessments | | | | | | |
| October 9: BELA Wellness Day (no school for staff/students) | | | | | | |
| October 17: Trimester 1 Progress Reports Grades DUE at 5:00pm | | | | | | |
| October 20: Trimester 1 Family Conferences (T1 Progress Report Card) | | | | | | |
| November | | | | | | |
| November 10: BELA Wellness Day (no School for Staff/Students) | | | | | | |
| November 16-17: Trimester I Final Assessments | | | | | | |
| November 20-24: Thanksgiving Break (no school for staff/students) | | | | | | |
| November 27: Staff Professional Learning Day (no school for students) | | | | | | |
| November 28: Trimester 2 Begins | | | | | | |
| November 29: Trimester 1 Report Card Grades Due | | | | | | |
| December | | | | | | |
| December 20: Winter Showcase | | | | | | |
| December 21: Sisterhood Wellness Day | | | | | | |
| December 22-29 Winter Recess | | | | | | |

| Spring Important Dates | | | | | | |
|--|--|--|--|--|--|--|
| January | | | | | | |
| January 1-5: Winter Recess | | | | | | |
| January 15: Martin Luther King Jr. Day (no school for staff/students & Family Community Service Day) | | | | | | |
| January 18-19: Trimester II Interim Assessments | | | | | | |
| January 23-26: January Regents Week | | | | | | |
| January 30: Trimester 2 Progress Reports Grades DUE at 5:00pm | | | | | | |
| February | | | | | | |
| February 2: Trimester 2 Family Conferences (T2 Progress Report Card) | | | | | | |
| February 19-20: BELA Wellness Day | | | | | | |
| March | | | | | | |
| March 7-8: Trimester II Final Assessments | | | | | | |
| March 11-15: BELA Wellness Week | | | | | | |
| March 18: Staff Professional Learning Day (no school for students) | | | | | | |
| March 19: Grades DUE at 5:00pm | | | | | | |
| March 22: Trimester II Report Card Distributed | | | | | | |
| March 29: Women's Symposium | | | | | | |
| April | | | | | | |
| April 22-26: Spring Recess (no school for staff/students) | | | | | | |
| May | | | | | | |
| May 2-3: Trimester III Interim Assessments | | | | | | |
| May 7: Grades DUE at 5:00pm | | | | | | |
| May 10: Trimester 3 Family Conferences (T3 Progress Report Card) | | | | | | |
| May 27: Memorial Day (no school for staff/students) | | | | | | |
| June | | | | | | |
| June 13: Last Day of Full Classes/Community Service Day/End of Year Celebration | | | | | | |
| June 19: Juneteenth - No School | | | | | | |
| June 27: Last Day of School for STUDENTS and STAFF (Final Report Cards/Transcripts distributed) | | | | | | |

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

Trustee Name:

Stacy Haislip

Name of Charter School Education Corporation:

Brooklyn Emerging Leaders Academy Charter School

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

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

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

None

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

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Business Telephone:

[REDACTED]

Business Address:

N/A

E-mail Address:

[REDACTED]

Home Telephone:

[REDACTED]

Home Address:

[REDACTED]

[REDACTED]
[Stacy Haislip \(Jun 20, 2023 13:42 EDT\)](#)

06/20/2023

Signature

Date

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