

Application: Brooklyn Excelsior Charter School

Sarah Ermatinger - sermatinger@nhaschools.com
2021-2022 Annual Report

Summary

ID: 0000000144

Labels: SUNY Trustees

Entry 1 School Info and Cover Page

Completed Aug 1 2022

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 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 2021-2022 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, 2022)** or you may not be assigned the correct tasks.

BASIC INFORMATION

a. SCHOOL NAME

(Select name from the drop down menu)

BROOKLYN EXCELSIOR CHARTER SCHOOL 800000056456

a1. Popular School Name

(No response)

b. CHARTER AUTHORIZER (As of June 30th, 2021)

Please select the correct authorizer as of June 30, 2022 or you may not be assigned the correct tasks.

SUNY BOARD OF TRUSTEES

d. DISTRICT / CSD OF LOCATION

CSD #16 - BROOKLYN

e. DATE OF INITIAL CHARTER

2/2001

f. DATE FIRST OPENED FOR INSTRUCTION

9/2001

c. School Unionized

Is your charter school unionized?

No

h. SCHOOL WEB ADDRESS (URL)

<https://www.nhaschools.com/schools/brooklyn-excelsior-charter-school/en>

i. Total Approved Charter Enrollment for 2021-2022 School Year (exclude Pre-K program enrollment)

890

j. Total Enrollment on June 30, 2022 (exclude Pre-K program enrollment)

689

k. Grades Served during the 2021-2022 School Year (exclude Pre-K program students)

Check all that apply

Grades Served

K, 1, 2, 3, 4, 5, 6, 7, 8

I1. DOES THE SCHOOL CONTRACT WITH A CHARTER OR EDUCATIONAL MANAGEMENT ORGANIZATION?

Yes

I2. NAME OF CMO/EMO AND ADDRESS

NAME OF CMO/EMO	National Heritage Academies
PHYSICAL STREET ADDRESS	3850 Broadmoor Ave. Ste.201
CITY	Grand Rapids
STATE	MI
ZIP CODE	49512
EMAIL ADDRESS	info@nhaschools.com
CONTACT PERSON NAME	Sarah Ermatinger

FACILITIES INFORMATION

m. FACILITIES

Will the school maintain or operate multiple sites in 2022-2023?

	No, just one site.
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BROOKLYN EXCELSIOR CHARTER SCHOOL 800000056456

School Site 1 (Primary)

m1. SCHOOL SITES

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

	Physical Address	Phone Number	District/CSD	Grades to be Served at Site for coming year (K-5, 6-9, etc.)	Receives Rental Assistance for Which Grades (If yes, enter the appropriate grades. If no, enter No).
Site 1	856 Quincy Avenue, Brooklyn, NY 11221	718-246-5681	NYC CSD 16	K-8	No

m1a. Please provide the contact information for Site 1.

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Sally Girouard	Principal	718-246-5681		47.sgirouard@nhaschools.com
Operational Leader	Tom Brennen	Director of Facilities	616-464-3549		TBRENNAN@nhaschools.com
Compliance Contact	Julie Meller	Legal & Compliance Coordinator	616-954-3081		jmeller@nhaschools.com
Complaint Contact	Julie Meller	Legal & Compliance Coordinator	616-954-3081		jmeller@nhaschools.com
DASA Coordinator	Sally Girouard	Principal	718-246-5681		47.sgirouard@nhaschools.com
Phone Contact for After Hours Emergencies	Sally Girouard	Principal	718-246-5681		47.sgirouard@nhaschools.com

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

Private Space

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

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

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, 2021.

- **Fire inspection certificates must be updated annually. For the upcoming school year 2022-2023, the fire inspection certificate must be dated after July 1, 2021.**
- **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, 2022.**

Site 1 Certificate of Occupancy (COO)

[2006-01-25 Brooklyn Excelsior CO.pdf](#)

Filename: 2006-01-25 Brooklyn Excelsior CO.pdf **Size:** 101.7 kB

Site 1 Fire Inspection Report

[Brooklyn Excelsior Inspection.pdf](#)

Filename: Brooklyn Excelsior Inspection.pdf **Size:** 353.0 kB

CHARTER REVISIONS DURING THE 2021-2022 SCHOOL YEAR

n1. Were there any revisions to the school's charter during the 2021-2022 school year? (Please include approved or pending material and non-material charter revisions).

No

o. Has your school's Board of Trustee's approved a budget for the 2021-2022 FY?

(No response)

ATTESTATIONS

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

Name	Sarah Ermatinger
Position	Board Relations Coordinator
Phone/Extension	616-464-2222
Email	sermatinger@nhaschools.com

p. 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

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

Signature, Head of Charter School

A handwritten signature in black ink on a light gray background. The signature appears to read "Sally General" in a cursive, flowing script. The first name "Sally" is written with a large, looped 'S' and the last name "General" follows in a similar cursive style.

Signature, President of the Board of Trustees

A handwritten signature in black ink on a light gray background. The signature appears to read "Rudy Starn" in a cursive, flowing script. The first name "Rudy" is written with a large, looped 'R' and the last name "Starn" follows in a similar cursive style.

Date

Aug 1 2022



Thank you.

Entry 3 Accountability Plan Progress Reports

Completed Nov 1 2022

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 SUNY Epicenter system by **September 15, 2022**. SUNY CSI will forward to NYSED CSO.

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

BECS APPR Final Submission 9-15-22

Filename: BECS APPR Final Submission 9 15 22.pdf **Size:** 499.2 kB

Entry 4 - Audited Financial Statements

Completed Nov 1 2022

Required of ALL Charter Schools

ALL SUNY-authorized charter schools must upload the financial statements and related documents in PDF format into the SUNY Epicenter system no later than **November 1, 2022**. SUNY CSI will forward to NYSED CSO. **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, 2022**. 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 2022 but will be identified as a required task thereafter and due on November 1, 2022. This is a required task, and it is marked optional for administrative purposes only.

Brooklyn Excelsior Audit Report Full

Entry 4a - Audited Financial Report Template (SUNY)

Completed Nov 1 2022

Instructions - SUNY-Authorized Charter Schools ONLY

SUNY-authorized schools must download the Excel spreadsheet entitled "Audited Financial Report Template" at <http://www.newyorkcharters.org/fiscal/>. After completing, schools must upload the document into the SUNY Epicenter system no later than **November 1, 2022**. SUNY CSI will forward to NYSED CSO.

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

4a 2021-22-Audited-Financial-Statement-Template Brooklyn Excelsior

Filename: 4a 2021 22 Audited Financial Stat SiF47z2.xlsx Size: 176.2 kB

Entry 4c - Additional Financial Documents

Incomplete Hidden from applicant

Instructions - Regents, NYCDOE and Buffalo BOE authorized schools must upload financial documents and submit by **November 1, 2022**. 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. CSP 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 Services 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, 2022**.

Form for "Financial Services 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 2022-2023 Budget

Completed Nov 1 2022

SUNY-authorized charter schools should download the [2022-23 Budget and Quarterly Report Template and the 2022-23 Budget Narrative Questionnaire](#) from the SUNY website and upload the completed template into Epicenter. SUNY CSI will forward to NYSED CSO. **Due November 1, 2022.**

Regents, NYCDOE, and Buffalo BOE authorized charter schools should upload a copy of the school's FY22 Budget using the [2022-2023 Budget Template](#) in the portal or from the Annual Report website. **Due November 1, 2022.**

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.

[2022-23 Budget and Quarterly Report Template - Brooklyn Excelsior](#)

Filename: 2022 23 Budget and Quarterly Repo b7scGat.xlsx **Size:** 532.3 kB

[2022-23 SUNY Budget Narrative Questionnaire - Brooklyn Excelsior](#)

Filename: 2022 23 SUNY Budget Narrative Ques Gh1a6VY.pdf **Size:** 34.4 kB

Entry 6 - Board of Trustees Disclosure of Financial Interest Form

Completed Aug 1 2022

Due on August 1, 2022, 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 2021-2022 school year must complete and sign a [Trustee Disclosure of Financial Interest Form](#). 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 completing the form for trustees who left the board during the reporting year.**

Forms completed from past years will not be accepted. **Only the latest version of the form** (updated in April, 2022) is acceptable.).

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 Disclosure of Financial Interest Form, trustees must disclose information relevant to any of the schools served by the governing education corporation.

[2](#)

Filename: 2. Carol Schulhof.pdf **Size:** 462.2 kB

[3](#)

Filename: 3. Etta Waddell.pdf **Size:** 466.3 kB

[5](#)

Filename: 5. Lucien Perry.pdf **Size:** 468.2 kB

[6](#)

Filename: 6. Rudyard Ceres.pdf **Size:** 526.9 kB

[1](#)

Filename: 1. Andra Wishom.pdf **Size:** 464.2 kB

[4](#)

Filename: 4. Jennifer Wilkins.pdf **Size:** 485.2 kB

Entry 7 BOT Membership Table

Completed Aug 1 2022

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.

BROOKLYN EXCELSIOR CHARTER SCHOOL 800000056456

Authorizer:

Who is the authorizer of your charter school?

SUNY

1. 2021-2022 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 Terms Served	Start Date of Current Term (MM/DD/YYYY)	End Date of Current Term (MM/DD/YYYY)	Board Meetings Attended During 2021-2022
1	Rudyard Ceres		Chair	N/A	Yes	4	4/6/2020	6/30/2023	10
2	Lucien Perry		Vice Chair	N/A	Yes	2	07/1/2022	06/30/2025	11

3	Andra Wishom		Treasurer	N/A	Yes	2	4/14/2021	6/30/2024	8
4	Carol Schulhof		Secretary	Student Curriculum, Performance & Assessment	Yes	7	07/01/2022	06/30/2025	9
5	Etta Waddell		Trustee/Member	N/A	Yes	1	11/4/2019	6/30/2023	10
6	Jennifer Wilkins		Trustee/Member	N/A	Yes	2	4/14/2021	6/30/2024	9
7									
8									
9									

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

No

2. INFORMATION ABOUT MEMBERS OF THE BOARD OF TRUSTEES

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

a. Total Number of BOT Members on June 30, 2022	6
b.Total Number of Members Added During 2021-2022	0
c. Total Number of Members who Departed during 2021-2022	1
d.Total Number of members, as set in Bylaws, Resolution or Minutes	7

3. Number of Board meetings held during 2021-2022

11

4. Number of Board meetings scheduled for 2022-2023

12

Total number of Voting Members on June 30, 2022:

6

Total number of Voting Members added during the 2021-2022 school year:

0

Total number of Voting Members who departed during the 2021-2022 school year:

1

Total Maximum Number of Voting members in 2021-2022, as set by the board in bylaws, resolution, or minutes:

7

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 2021-June 2022), which should match the number of meetings held during the 2021-2022 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, 2022**.

Entry 9 Enrollment & Retention

Completed Aug 1 2022

Instructions for submitting Enrollment and Retention Efforts

Required of ALL Charter Schools

Describe the good faith efforts the charter school has made in 2021-2022 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 2022-2023.

Entry 9 Enrollment and Retention of Special Populations

Recruitment/Attraction Efforts Toward Meeting Targets

	Describe Recruitment Efforts in 2021-2022	Describe Recruitment Plans in 2022-2023
	<p>Brooklyn Excelsior understands the need to meet the enrollment and retention targets for the student subgroups identified by SUNY Trustees, including students who are eligible to participate in the free or reduced-price lunch program (FRL). We have taken significant steps to increase our enrollment and retention efforts for all students, and specifically for students who are eligible for the FRL program and students with disabilities. We conduct monthly meetings with our recruitment specialist to analyze enrollment, attrition, and erosion data.</p> <p>The school had a full time Admissions Representative who was tasked with building relationships with support organizations to gain familiarity with the services they provide. The school can also provide assistance with resources to reduce barriers for attendance (i.e., uniforms and school supplies). The Admissions Representative collaborated with, and received support from, a team of admissions and marketing professionals at NHA's Service Center. Together they provided a multi-departmental approach to recruitment and on-boarding new students that included traditional and digital advertising, social media, lead management, recruitment</p>	

Economically Disadvantaged

events, and comprehensive communications outreach to new families.

Digital marketing included Facebook, Great Schools, and Google AdWords. There was increased virtual outreach to parents with events such as Facebook Live presentations, virtual principal coffees, activities, and demonstrations shared with parents electronically. The school also provided regular opportunities for parents to meet with school leadership and teachers to see the school including open houses, tours, meetings, and activities. The school held regular open house days weekly to provide all interested families an opportunity to visit the school and learn of the programs available. These were promoted throughout the community and a link to schedule tours is posted on the school's website.

Additional Recruitment Efforts included:

- We sent frequent mailers to families with meeting invitations and school information.
- We canvass the neighborhood with information on the school by reaching out to, for example, food pantries, local businesses, community parks, and laundromats.
- We provide regular opportunities (weekly open houses, weekly tours, meetings, activities) for parents to meet

In addition to continuing the efforts listed above, the school is working to implement new recruitment efforts for the upcoming school year. As we return to pre-pandemic norms, we plan to expand our community outreach and our efforts to meet with parents in the community. We also will continue to have opportunities for parents to meet school leaders and teachers in person. However, because online meetings implemented during the pandemic improved families' access to information about BECS, we plan to continue to offer informational sessions online and add to our library of informational videos available on our YouTube channel.

The school will reach out to neighborhoods served by BECS' DOE transportation to inform parents of available options. Our school leadership team, with the support of our admissions representative, shoulders responsibility for carefully

school leadership and teachers and see the school.

- We meet with parents in the community to provide information on our services.
- We have worked on outreach with a variety of partners, including Head Starts.
- We have increased virtual outreach to parents with events such as Facebook Live presentations, virtual principal coffees, and similar activities.
- We have provided an online tour scheduling program to provide greater convenience to visit the school.
- The principal and deans hosted an information meeting for potential families. During the meeting, the principal and dean provided tours and held a Q &A.
- The admissions representative and deans held information meetings and Q&A sessions for families that had recently submitted applications.
- We held a Zoom into Kinder enrollment meeting throughout the year for potential kindergarten families.
- We did seasonal mailings, such as “Grow with Us” postcards, “Seasons Greetings” postcards, and “Apply Now” postcards.
- We participated in New York City Charter School Recruitment Fairs.
- We hosted information tables at area businesses such as daycares and laundromats.
- We visited various community partners, such as pre-schools, daycare centers, other schools, and local businesses.

tracking student enrollment numbers to ensure the ongoing efficacy of our recruitment, enrollment, and retention of special-needs students. We will continue to monitor the efficacy of our recruitment and retention efforts by carefully tracking these numbers. Using NHA’s robust data warehouse, we collect detailed information on trends in at-risk student populations. We adjust the marketing strategy as needed to ensure that parents of these children know that the school is dedicated to serving their children’s needs.

- We held a variety of community events, including a barbecue, popsicles in the community, bake sales, and a Juneteenth event.
- We held on-site events, including:
 - o KinderCamp.
 - o Grow with Us.
 - o Coffee with the Principal.
 - o Ice cream socials.
 - o Paperwork parties

All special population students (FRL, EL, and SWD) were made aware of our school's programs through open meetings during the year. The school's parent meetings clearly indicated that the school offered a free and appropriate education (FAPE) to all students in the Least Restrictive Environment.

We will continue to monitor the efficacy of our special population recruitment and enrollment efforts by carefully tracking student enrollment numbers.

Brooklyn Excelsior understands the need to meet the enrollment and retention targets for the student subgroups identified by SUNY Trustees, including English Language Learners (ELL). The NHA admissions department and the school's Admissions Representative continued their initiative designed to more closely target the school's ELL community.

We have hired a full-time ESL teacher who is providing support to our ELLs scholars. School staff

English Language Learners

have participated in professional development to provide staff members with tools that they can implement in the classroom to better meet the needs of their English learners. Staff is also participating in ongoing coaching provided by an EL Specialist throughout the academic year. Coaching topics focus on evidence-based teaching methods and best practices for making content accessible to English Learners. We have purchased additional ELLs materials, tech resources, and programs that cater to our ELLs population. Teachers will continue to receive training on programs such as Goalbook Pathways, which provide ELL resources that support standards-based instruction. We have increased the number of staff members who can provide translation services and have trained our non-bilingual staff members on how to utilize translation services.

Fliers were distributed in Bengali, English, Fulani, Haitian Creole, and Spanish to families throughout the community. Distribution sites included daycare centers, grocery stores, community centers, and churches. These fliers invited families to attend the Enrollment Information Meeting. Multiple Enrollment Information Meetings were hosted for all parents interested in the school to provide information regarding the EL program and its ability to

In addition to continuing the efforts listed above, the school is working to implement new recruitment efforts for the upcoming school year. As we return to pre-pandemic norms, we plan to expand our community outreach and our efforts to meet with parents in the community. We also will continue to have opportunities for parents to meet school leaders and teachers in person. However, because online meetings implemented during the pandemic improved families' access to information about BECS, we plan to continue to offer informational sessions online and add to our library of informational videos available on our YouTube channel.

The marketing plan will include additional outreach and activities to/with community partners who serve ELL families, as well as additional marketing materials made available in multiple languages. In addition, the plan will include offering space in our schools for organizations to bring services to families in the neighborhood and inviting leaders from the community to school events and meetings.

Our school leadership team, with

meet the needs of EL students. Student applications were also provided in several languages including Arabic, Bengali, Chinese, English, Haitian Creole, Italian, Korean, Polish, Russian, Spanish, and Urdu.

The school also developed effective relationships with civic organizations, Head Starts, and CAOs to provide resources for the families it serves. We have developed partnerships with various community organizations and faith-based groups that focus on assisting immigrant and refugees. Examples include the Arab American Family Support Center, CAMBA, Core Services, Family Services Network of New York, and Broadway Islamic and Masjid Center.

Advertisements and notifications have been placed in La Voz Hispana, Haiti Observateur, Pakistan Post, World Journal, and Weekly Bangalee. These advertisements specifically mentioned that the school provides services to students for whom English is their second language. Marketing materials that describe general school information and EL & Special Education programs were made available in English and Spanish, and other languages as requested. An online tour scheduling system was made available, and parents were able to request translation services.

the support of our admissions representative, shoulders responsibility for carefully tracking student enrollment numbers to ensure the ongoing efficacy of our recruitment, enrollment, and retention of special-needs students. We will continue to monitor the efficacy of our recruitment and retention efforts by carefully tracking these numbers. Using NHA's robust data warehouse, we collect detailed information on trends in at-risk student populations. We adjust the marketing strategy as needed to ensure that parents of these children know that Brooklyn Excelsior is dedicated to serving their children's needs.

Brooklyn Excelsior understands the need to meet the enrollment and retention targets for the student subgroups identified by SUNY Trustees, including Students with Disabilities (SWD). The NHA admissions department and the school's Admissions Representative continued their initiative designed to more closely target the school's SWD community. All of our recruitment efforts continue to be open to all of the community and to any children with special needs.

Brochures that describe our special education programming have been distributed throughout the community. We have targeted daycare centers (Grand Settlement Day Care Center, Bushwick Day Care Centers, and Adaptive Solutions Day Care center), grocery stores, community centers, and churches to invite families to attend Enrollment Information Meetings. Enrollment applications were also distributed at local events.

To reach the families of special needs students, we utilize many networks that already exist in the community. Examples include the Bedford Stuyvesant Early Childhood Development Center, Adaptive Solutions Multi Service School, Amerihealth Group, and Resources for Children with Special Needs. We participate in community events designed to reach students with disabilities, such as the YMCA's Healthy Kids

The schools' admissions representative will continue to build relationships with support organizations to gain familiarity with the services they provide. This will help us recommend their support services to the families of accepted or interested

Students with Disabilities

Day and the New York Charter School Fair. We partner with local organizations that serve special needs families, such as Adaptive Solutions Multi Service Schools, Amerihealth Group, and Resource for Children with Special Needs.

Advertisements on Facebook informed people that the school offered services for special needs families. School enrollment information and admissions materials specific to Special Education programs were provided in various languages. We enlist the help of current families to reach out to new families with students that have disabilities. Our special education team holds meetings that provide families with information on school programs offered to our special education population.

All special population students (FRL, ELL, and SWD) are made aware of our school's programs through open meetings during the year. The school's parent meetings clearly indicate that we offer a free and appropriate education (FAPE) to all our students in the least restrictive environment. Furthermore, the school has an established relationship with the Committee for Special Education (CSE) for children under its purview and has made materials and applications to the school available for distribution to interested parents. We invite parents to meet with the school's special education team and the

students. It will also familiarize these organizations with our school and special education program so that they can recommend our school to the families they serve. We know that most families hear about our school by word-of-mouth, and we believe that a relationship with these organizations lays the groundwork for informal communications and referrals. In addition, we will continue to work with these organizations to distribute information about our school, our special education program, and our enrollment procedures.

	<p>CSE to develop an individual education plan (IEP) for the child or to work within the parameters of the plan already in place from the child's previous school.</p> <p>We will continue to monitor the efficacy of our special population recruitment and enrollment efforts by carefully tracking student enrollment numbers.</p>	
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Retention Efforts Toward Meeting Targets

	Describe Retention Efforts in 2021-2022	Describe Retention Plans in 2022-2023
	<p>We have a school climate and culture that focus purposefully on caring for each student as a family care for its children. We believe our school-wide behavior and classroom management practices – which we refer to as Behave with Care – help attract and retain special needs students. Our Behave with Care program is built on research-based programs for reinforcing positive behaviors, setting clear expectations, and building teacher-student relationships and peer relationships.</p> <p>To ensure that our families feel connected to the school, we have implemented several parent involvement strategies, including:</p> <ul style="list-style-type: none"> • Newsletters: Regular newsletters from the principal and teachers are distributed to parents. Important information on school-wide performance, 	<p>The school will promote a free shuttle between Queens and BECS to provide expanded</p>

Economically Disadvantaged

initiatives, and programs is included in the newsletter.

- Online resources: We have an excellent website, which gives parents quick and easy access to general information on the school as well as specific information about their children. In addition, we make cautious, appropriate use of Facebook and other social media sites to form connections between school leaders and parents. Parents without access to the internet can use the computer and internet available at the school.

- Classroom communication: Teachers frequently send home communications for parents so that they know about everything from weekly schedules to educational goals for students. Teachers also share bi-weekly progress reports by letter, online communication via the school's gradebook system, phone calls, texts, and/or in-person meetings. These communications focus on each student's academic progress and performance.

- Conferences: Parent-teacher conferences are conducted twice each year. These conferences ensure that dedicated time is set aside for each parent to engage and interact with classroom teachers and discuss the progress of his or her child. As needed, staff may also conduct home visits. Each year, we conduct a family orientation at the end of the summer so new and enrolled families can meet the principal, their child's teacher and classmates, and other school

options for parents in the St. Albans surrounding community. We will continue to charter students from our sister school, as well as continue our efforts to retain families by way of wellness checks and attrition outreach calls to gauge parent satisfaction and conduct one on one conversations to discuss the benefits of remaining with BECS. Greater outreach to local daycares will take place, as well as increased face-to-face meetings with local daycares will be implemented to increase K enrollment. BECS will also increase afterschool program availability for students. Partnering with Good Shepherd or the YMCA are goals for the purpose of establishing year-round after-school options for parents.

BECS has increased funding to support our homeless population and reserved additional funding to increase the number of Title 1 parent involvement events offered at BECS. Additional funds have been set aside to provide aid to our homeless population, including backpacks, uniforms, and school supplies.

BECS has added an additional School Social Worker position, and an additional Counseling position, both positions play a large part in the support of our parent population.

BECS will utilize social media and digital platforms to promote the

	<p>staff. We believe these early contacts help establish and sustain a healthy rapport with parents.</p> <ul style="list-style-type: none"> • Homelessness Aid: The school can also aid with resources to reduce barriers for attendance (i.e., uniforms). Uniforms and backpacks are provided to students experiencing homelessness. Funds are set aside to incentivize parent involvement. <p>We conduct monthly meetings with our recruitment specialist to analyze enrollment, attrition, and erosion data. In 2021-22, we used a tool to identify families that were at risk for leaving BECS. Principal Girouard reached out to these families to conduct wellness checks with parents. During these calls, Principal Girouard asked parents if they planned to return to BECS in the coming year. If parents were undecided or indicated they would not be returning, she tried to work through any issues the family had with BECS to try to have them stay at the school.</p>	<p>additional and outside services and supports that are provided that support our FRL population, such as Smiles NY, a program that provides free dental care, Eyes on Education, a program that provides scholars with free eye exams and glasses, doctor visits, on-site COVID testing, etc.</p>
	<p>To help retain accepted students, and to comply with federal requirements to identify potential ELL students, the school has asked families of ELL students to complete a home language questionnaire. Information from this questionnaire ensures that each child for whom English is a second language is provided the services he or she needs to succeed in school.</p>	

English Language Learners

We have hired a full-time ESL teacher who is providing support to our ELLs scholars. School staff have participated in professional development to provide staff members with tools that they can implement in the classroom to better meet the needs of their English learners. Staff is also participating in ongoing coaching provided by an EL Specialist throughout the academic year. Coaching topics focus on evidence-based teaching methods and best practices for making content accessible to English Learners. We have purchased additional ELLs materials, tech resources, and programs that cater to our ELLs population. Teachers will continue to receive training on programs such as Goalbook Pathways, which provide ELL resources that support standards-based instruction. We have increased the number of staff members who can provide translation services and have trained our non-bilingual staff members on how to utilize translation services.

We have a school climate and culture that focus purposefully on caring for each student as a family care for its children. We believe our school-wide behavior and classroom management practices – which we refer to as Behave with Care – help attract and retain special needs students. Our Behave with Care program is built on research-

The school will continue to implement the aforementioned retention strategies throughout the upcoming school year. In addition, the school will continue utilizing a language line to better facilitate communication with our ELL families. This language line allows us to access an interpreter for any meeting or phone call with no prior notice. If a parent calls with a question, we can call the language line to have a clear and better conversation. We are working with our current families to help better understand what they need and how we can better support them.

NYSESLAT and NYSISTEL test preparation programs were purchased and have been embedded into the instructional curriculum for our ELLs scholars. Additional personnel have been trained in administration and scoring of the NYSESLAT and NYSITELL.

Guidance Counselors will initiate earlier outreach to our ELLs families to provide increased support during the high school

	<p>based programs for reinforcing positive behaviors, setting clear expectations, and building teacher-student relationships and peer relationships.</p> <p>We conduct monthly meetings with our recruitment specialist to analyze enrollment, attrition, and erosion data. In 2021-22, we used a tool to identify families that were at risk for leaving BECS. Principal Girouard reached out to these families to conduct wellness checks with parents. During these calls, Principal Girouard asked parents if they planned to return to BECS in the coming year. If parents were undecided or indicated they would not be returning, she tried to work through any issues the family had with BECS to try to have them stay at the school.</p>	<p>application process.</p>
	<p>A major key to student retention is effective communication and relationship building with all stakeholders. There are multiple points throughout the year that Brooklyn Excelsior keeps families informed and solicits feedback in order to improve. The dean of special education schedules individual transfer review</p>	<p>BECS is committed to maintaining and improving our efforts to cater to our IEP population. Intervention programs continue to be implemented with fidelity, and our special education teachers work with our interventionists to ensure IEP goals are met and accommodations are provided. To further enhance the collaboration on IEP student achievement, BECS is implementing a system that facilitates the annotation and accessibility of lesson plans for all scholars by all special education teachers, support paraprofessional, specials</p>

Students with Disabilities

meetings to take place within 72 hours of enrollment with the parents of every student that enters the school with an IEP. In this meeting, the dean reviews the program mandates, needs, and implementation plan for services. Parents are encouraged to bring input (questions, concerns, etc.) to this meeting to ensure a strong initial connection is made with these families and that their needs are immediately addressed. This connection continues to be built up throughout the year through additional communication measures such as quarterly IEP progress reports. In addition, parents are also invited at least once a year for an IEP review with the full IEP team. They are invited initially with a letter about a month before the meeting and then again are called by the special education teacher between a week and a day before as a reminder. Along with the invitation letter, the special education dean also sends a parent input form to help parents prepare for the review meeting and gather information from home.

teachers, and service providers.

Our Special Education Evaluation Rubric has been reviewed and BECS is committed to improving the processes that exist around Child Find, by way of our Intervention Assistance Team (IAT). We have calendarized IAT meetings to ensure that students demonstrating ongoing struggles to meet grade-level academic standards, as well as age-appropriate social and emotional skills. We will also increase our parent partnership efforts by utilizing Parent Input Forms in digital formats so that parents can share their thoughts, celebrations, and concerns with the school prior to IEP meetings. We will also provide parents with Parent Post-IEP Survey Forms in digital format so that parents can provide feedback on special education processes and supports so that we are able to utilize that information to improve practices.

The Dean of Special Education roles and responsibilities were divided up among the three other deans, however, BECS will be filling that role with someone certified in special education. An additional Academic and Behavioral Specialist position has been opened, as well as 6 additional paraprofessional positions, which will enable us to provide more frequent small-group instruction tailored to the needs of our special populations.

Entry 10 - Teacher and Administrator Attrition

Completed Aug 1 2022

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

A. TEACH System - Employee Clearance

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] 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/employeefingerprintoct19.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

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, 2022)	
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2022)	
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2022)	
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2022)	
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, 2022)	
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2022)	
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2022)	
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2022)	
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 2021-2022 **Organization Chart**. The organization chart should include position titles and reporting relationships. Employee names should **not** appear on the chart.

Entry 13 School Calendar

Completed Sep 6 2022

[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, 2022 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, 2022**.

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. See an example of a calendar showing the requested information. Schools are encouraged to use a calendar template 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.

[Brooklyn Excelsior 2022-23 FINAL Calendar rvsd 8](#)

Filename: Brooklyn Excelsior 2022 23 FINAL C 0eqxOue.pdf Size: 257.1 kB

Entry 14 Links to Critical Documents on School Website

Completed Aug 1 2022

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., Repost when financials have been submitted in November.)

Form for Entry 14 Links to Critical Documents on School Website

School Name: Brooklyn Excelsior 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:

	Link to Documents
1. Current Annual Report (i.e., 2021-2022 Annual Report)	https://app.sharebase.com/#/folder/1045/share/239-j5eQIDD-Ky8WbV5Mrwyf2Wsat40
2. Board meeting notices, agendas and documents	https://www.nhaschools.com/schools/brooklyn-excelsior-charter-school/en/board-documents
3. New York State School Report Card	https://www.nhaschools.com/schools/brooklyn-excelsior-charter-school/en/School-Operations
4. Authorizer-approved DASA Policy and NYSED-Approved School Discipline Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)	https://www.nhaschools.com/schools/brooklyn-excelsior-charter-school/en/getmedia/1971eaa6-1864-4fb2-9511-4d52eef98827/Brooklyn-Excelsior-(NY)-Final-2022-23.pdf
5. District-wide safety plan, not a building level safety plan (as per the September 2021 Emergency Response Plan Memo	https://www.nhaschools.com/schools/brooklyn-excelsior-charter-school/en/School-Operations
6. Authorizer-approved FOIL Policy	https://app.sharebase.com/#/document/18044/share/239-9ZXMHqn4FTiVGKuGFNWRv4sfVFA
7. Subject matter list of FOIL records. (Example: See NYSED Subject Matter List)	https://app.sharebase.com/#/document/18044/share/239-9ZXMHqn4FTiVGKuGFNWRv4sfVFA

Thank you.



Entry 15 Staff Roster

Incomplete Hidden from applicant

INSTRUCTIONS

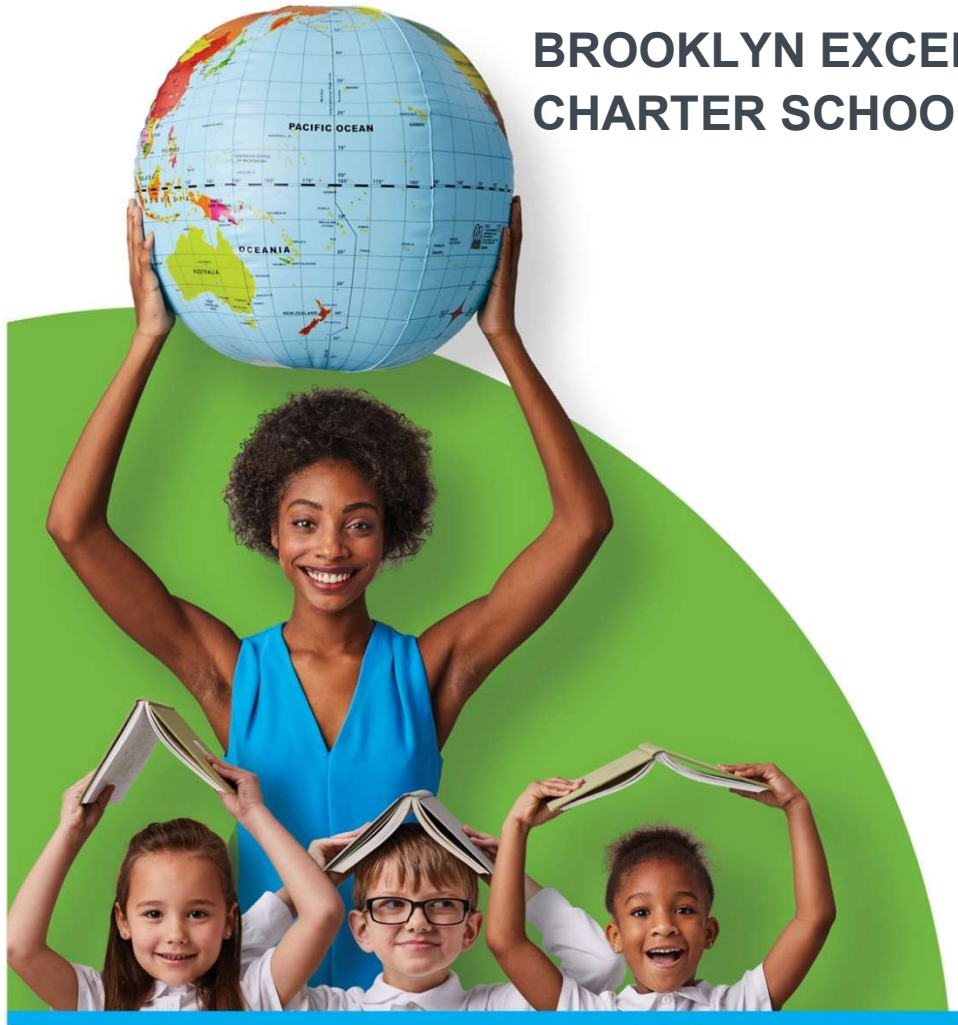
Required of Regents and NYCDOE-authorized Charter Schools ONLY

Please click on the MS Excel [Faculty/Staff Roster Template](#) and provide the following information for **ANY and ALL** instructional and non-instructional employees.

Use of the 2021-2022 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 Staff Roster Template will result in a resubmission of a fully corrected roster.

Please note the roster should include all staff employed any point from July 1, 2021 to June 30, 2022, including those employed on June 30th.

BROOKLYN EXCELSIOR CHARTER SCHOOL



Financial Statements, Additional
Information, and Federal Awards
Supplemental Information as of and for the
Years Ended June 30, 2022 and 2021, and
Independent Auditor's Reports

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BROOKLYN EXCELSIOR CHARTER SCHOOL

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Independent Auditor's Report

To the Board of Directors
Brooklyn Excelsior Charter School

Report on the Audits of the Financial Statements

Opinion

We have audited the financial statements of Brooklyn Excelsior Charter School (the "School") as of and for the years ended June 30, 2022 and 2021 and the related notes to the financial statements, which collectively comprise the School's financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the School as of June 30, 2022 and 2021 and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (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 Audits of the Financial Statements* section of our report. We are required to be independent of the School and to meet our ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit 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 for 12 months beyond the financial statements date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audits of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that audits 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 judgment made by a reasonable user based on the financial statements.

To the Board of Trustees
Brooklyn Excelsior Charter School

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

- Exercise professional judgment and maintain professional skepticism throughout the audits.
- 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 audits 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 audits, significant audit findings, and certain internal control-related matters that we identified during the audits.

Other Information

Our audits were conducted for the purpose of forming opinions on the financial statements that collectively comprise Brooklyn Excelsior Charter School's basic financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"), and supplemental New York State Education Department schedule of functional expenses, as identified in the table of contents, are presented for the purpose of additional analysis and are not a required part of the financial statements.

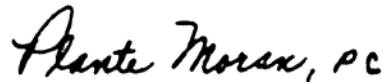
The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audits of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

The supplemental New York State Education Department schedule of functional expenses has not been subjected to the auditing procedures applied in the audits of the financial statements, and, accordingly, we do not express an opinion or provide any assurance on it.

To the Board of Trustees
Brooklyn Excelsior Charter School

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2022 on our consideration of Brooklyn Excelsior Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is 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 Brooklyn Excelsior Charter School's internal control over financial reporting or on compliance. That report is an integral part of audits performed in accordance with *Government Auditing Standards* in considering Brooklyn Excelsior Charter School's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Plante Morax, PC". The signature is written in a cursive, flowing style.

October 28, 2022

BROOKLYN EXCELSIOR CHARTER SCHOOL

STATEMENT OF FINANCIAL POSITION JUNE 30, 2022 AND 2021

	2022	2021
ASSETS		
CURRENT ASSETS:		
Cash	\$ 30,194	\$ 26,498
Due from governmental revenue sources	<u>549,356</u>	<u>718,428</u>
Total current assets	<u>579,550</u>	<u>744,926</u>
NON-CURRENT ASSETS:		
Capital assets, net	-	883
Restricted cash	<u>77,310</u>	<u>77,287</u>
TOTAL	<u>\$ 656,860</u>	<u>\$ 823,096</u>
 LIABILITIES AND NET ASSETS		
LIABILITIES:		
Deferred revenue	\$ 123,471	\$ 1,778
Accounts payable	14,497	1,120
Contracted service fee payable	<u>367,480</u>	<u>793,943</u>
Total liabilities	<u>505,448</u>	<u>796,841</u>
NET ASSETS - Net Assets without Donor Restriction	<u>151,412</u>	<u>26,255</u>
TOTAL	<u>\$ 656,860</u>	<u>\$ 823,096</u>

See notes to financial statements

BROOKLYN EXCELSIOR CHARTER SCHOOL**STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS
YEARS ENDED JUNE 30, 2022 AND 2021**

	2022	2021
REVENUES, GAINS AND OTHER SUPPORT:		
Public School District		
Resident Student Enrollment	\$ 10,644,916	\$ 11,125,076
Students with Disabilities	1,062,696	1,283,573
Grants, Contracts, and other:		
State and local	-	-
Federal - Title, IDEA, and ESSER	858,439	829,450
Other	40,438	36,656
Child Nutrition Program - Federal	480,619	118,093
Child Nutrition Program - State	<u>8,971</u>	<u>3,126</u>
Total revenues, gains and other support	13,096,079	13,395,974
EXPENSES:		
Contracted service fee:		
Program services	10,363,493	9,923,976
Management and general	2,565,022	3,436,998
Board funds	41,524	32,303
Depreciation	<u>883</u>	<u>10,581</u>
Total Expenses	<u>12,970,922</u>	<u>13,403,858</u>
CHANGE IN NET ASSETS	125,157	(7,884)
NET ASSETS		
Beginning of year	<u>26,255</u>	<u>34,139</u>
End of year	<u>\$ 151,412</u>	<u>\$ 26,255</u>

See notes to financial statements.

BROOKLYN EXCELSIOR CHARTER SCHOOL

STATEMENT OF CASH FLOWS YEARS ENDED JUNE 30, 2022 AND 2021

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
State aid	\$ 11,750,391	\$ 12,453,307
Other state sources	8,782	(18,026)
Federal sources	1,582,028	526,902
Private sources	45,643	35,206
Payments for services rendered	<u>(13,383,125)</u>	<u>(12,994,671)</u>
Net Cash Provided by Operating Activities	<u>3,719</u>	<u>2,718</u>
NET INCREASE IN CASH AND RESTRICTED CASH	3,719	2,718
CASH AND RESTRICTED CASH - Beginning of year	<u>103,785</u>	<u>101,067</u>
CASH AND RESTRICTED CASH - End of year	<u><u>\$ 107,504</u></u>	<u><u>\$ 103,785</u></u>

See notes to financial statements.

BROOKLYN EXCELSIOR CHARTER SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

1. NATURE OF OPERATIONS

Brooklyn Excelsior Charter School (the "School") is a public charter school as defined by Article 56 of the New York State Education Law which provides education based on rigorous teaching methods, parental involvement, student responsibility, and basic moral values. The School operates under a charter approved by the State University of New York Charter School Institute, which is responsible for oversight of the School's operations. The charter expires June 30, 2023 and is subject to renewal. The School provides education, at no cost to the parent, to students in kindergarten through the eighth grade. Enrollment is open to all appropriately aged children without regard to gender, ethnic background, disability, and/or religious affiliation. The School is exempt from federal income tax under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(3).

The School's primary source of revenue is provided by the State of New York and consists of an amount per student multiplied by weighted average student counts.

The Board of Trustees of the School has entered into a management agreement (the "agreement") with National Heritage Academies, Inc. (NHA) which requires NHA to provide administration, strategic planning and all labor, materials, equipment, and supervision necessary for the provision of educational services to students. As part of the consideration received under the agreement, NHA also provides the facility in which the School operates. The agreement will continue until termination or expiration of the charter, unless at least 90 days written notice of intent to terminate or renegotiate is given by either the School or NHA.

Under the terms of the agreement, NHA receives as remuneration for its services an amount equal to the total revenue received by the School from all revenue sources and NHA allocates the Board of Trustees an amount equal to the lessor of two percent of state per pupil aid or \$35,000. These funds are property of the School and may be used by the School at the discretion of the board.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting — The financial statements have been prepared in accordance with generally accepted accounting principles accepted in the United States of America for not-for-profit organizations.

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

Cash — Cash as of June 30, 2022 and 2021 represents bank deposits which are covered by federal depository insurance.

Restricted Cash — Under the requirements of NYSED, the School has agreed to establish a reserve cash account and maintain a minimum balance of \$75,000. At June 30, 2022 and 2021, \$77,310 and \$77,287, respectively, of cash is restricted for that purpose. In the event of dissolution of the School, the reserve cash account would be used to pay for legal and audit expenses associated with the dissolution.

Deferred Revenue — Deferred revenue as of June 30, 2022 and 2021 consists of funds received for services which have not yet been performed.

Contracted Service Fee Payable — Contracted service fee payable represents a timing difference between funds received from governmental sources and amounts payable to NHA in accordance with the services agreement.

Capital Assets — Capital assets, which include other equipment, are reported at historical cost. Capital assets are defined by the School as assets with an initial individual cost of more than \$2,000 and an estimated useful life in excess of one year.

Other equipment is depreciated using the straight-line method over useful lives of 3-10 years.

The Financial Statements — The financial statements are presented as follows:

Net assets and changes therein are classified and reported as follows:

- *Net Assets without Donor Restriction* – Net assets which are not subject to donor imposed or governmental stipulations.
- *Net Assets with Donor Restrictions* – Net assets subject to stipulations imposed by donors and grantors. As of June 30, 2022 and 2021, no net assets are considered to be with donor restrictions.

Revenues and contributions are reported as follows:

- Revenues, gains and other support are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed or governmental restrictions. Expenses are reported as decreases in net assets without donor restrictions. Other assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation or governmental restriction. Expiration of temporary restrictions on net assets (i.e., the donor-stipulated purposes has been fulfilled and/or the stipulated time has elapsed) are reported as reclassifications between the applicable classes of net assets.
- Revenue is recorded when earned, regardless of the timing of related cash flows. Grants are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Income Taxes — The School operates as a nonprofit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The School has received notification from the Internal Revenue Service (IRS) that they are considered exempt from Federal income tax under Section 501(c)(3) of the internal revenue code.

Accordingly, no provision for federal income taxes has been made.

Contribution of Nonfinancial Assets – Included as revenue, gains, and other support in the Statement of Activities are contributions of nonfinancial assets also known as gifts in-kind. Contributed professional services are recognized if the services received a) create or enhance non-financial assets or b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. These services are recognized as program revenue and expense and are valued at the estimated fair market value for the services as provided by the donor.

Adoption of a New Accounting Pronouncement — In September 2020, the FASB issued ASU 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. This standard requires contributed nonfinancial assets be presented as a separate line item in the statement of activities, apart from contributions of cash and other financial assets. It also adds disclosure requirements for contributed nonfinancial assets including qualitative information such as whether the contribution was monetized or utilized, how it was utilized (if applicable), the Academy's policy for monetizing vs. utilizing, a description of donor-imposed restrictions, and a description of how the fair value was determined. This standard was adopted for the year ended June 30, 2022.

Adoption of a New Accounting Pronouncement – As of July 1, 2021, the School adopted the Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2016-02, *Leases*. The ASU requires leases to recognize a right-to-use asset and related lease liability for all leases, with a limited exception for short-term leases. Leases will be classified as either finance or operating, with the classification affect the pattern of expense recognition in the statement of financial position. The School elected to adopt the ASU using the modified retrospective method as of July 1, 2021. The impact of the adoption was not significant as the facility sublease agreement with NHA is consider short-term as disclosed in Note 9.

3. DUE FROM GOVERNMENTAL SOURCES

Receivables as of June 30, 2022 for the Academy included \$42,048 in state aid receivable, \$495,714 in federal grants receivable, and \$11,594 in other state receivable. The Academy considers all receivables to be fully collectible; accordingly, no allowance for uncollectible amounts is recorded.

4. LIQUIDITY

The School has \$579,550 and \$744,926 of financial assets available within one year of the balance sheet date to meet cash needs for general expenditures consisting of cash of \$30,194 and \$26,498 and amounts due from governmental revenue sources of \$549,356 and \$718,428 at June 30, 2022 and 2021, respectively. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the balance sheet date.

The School has a goal to maintain financial assets, which consist of cash and short-term receivables on hand to meet 60 days of normal operating expenses, which are, on average, approximately \$2,162,000 and 2,253,000 at June 30, 2022 and 2021, respectively.

While the School does not currently carry financial assets in excess of 60 days of normal operating expenses, due to their management agreement with NHA, NHA is required make contributions to the School if the School's expenditures exceed the school's revenue during the year.

5. FUNCTIONAL EXPENSES

The School provides educational services to its students. Expenses related to providing these services are as follows for the years ended June 30, 2022 and 2021, respectively:

	<u>2022</u>	<u>2021</u>
Program services		
Contracted service fee	\$ 10,363,493	\$ 9,923,976
Board expenses	41,524	32,303
Depreciation	<u>883</u>	<u>10,581</u>
Total program services	10,405,900	9,966,860
Management and general		
Contracted service fee	2,565,022	3,436,998
Total	<u>\$ 12,970,922</u>	<u>\$ 13,403,858</u>

The costs of providing the program and support services are allocated on an actual basis, when possible. Certain expenses attributable to more than one function and require an allocation on a reasonable basis that is consistently applied. Management and general expenses consist of expenditures incurred by the School based on their usage of management company services. Usage of management company services are calculated on a variety of different allocation methods based on various cost centers.

6. RISK MANAGEMENT

The School is exposed to various risks of loss related to general liability. Commercial insurance policies to cover certain risks of loss have been obtained. There have been no significant reductions in insurance coverage during fiscal year 2022 or 2021, and claims did not exceed coverage less retained risk deductible amounts in the past fiscal year.

7. CONTINGENCIES

The School has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as not being appropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds will be immaterial. No provision has been made in the accompanying financial statements for the refund of grant monies.

8. CAPITAL ASSETS

Capital asset activity of the school was as follows:

Year Ended June 30, 2022	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
Equipment	<u>\$ 105,813</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 105,813</u>
Less accumulated depreciation — equipment	<u>104,930</u>	<u>883</u>	<u>-</u>	<u>105,813</u>
Total capital asset activity, net	<u>\$ 883</u>	<u>\$ (883)</u>	<u>\$ -</u>	<u>\$ -</u>

Year Ended June 30, 2021	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
Equipment	<u>\$ 105,813</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 105,813</u>
Less accumulated depreciation — equipment	<u>94,349</u>	<u>10,581</u>	<u>-</u>	<u>104,930</u>
Total capital asset activity, net	<u>\$ 11,464</u>	<u>\$ (10,581)</u>	<u>\$ -</u>	<u>\$ 883</u>

9. LEASES

The School has entered into a sublease agreement with NHA for a facility to house the School. The lease term is from August 1, 2018 through July 31, 2023. Annual rental payments required by the lease were \$2,314,512 payable in twelve monthly payments of \$192,876. This lease is automatically renewed on a year-to-year basis unless a notice of non-renewal is provided by either the School or NHA.

The Academy is not a party to any leasing arrangements that meet the criteria for recognition of lease assets or liabilities under FASB ASU No. 2016-02, *Leases* based on the noncancellable period being less than twelve months and applicability of the short-term lease exception for the facility lease agreement.

10. SUBSEQUENT EVENTS

Events or transactions for the year ended June 30, 2022 have been evaluated through October 28, 2022, the date the financial statements were available to be issued. The financial statements and the notes thereto do not reflect events or transactions after this date.

* * * * *

ADDITIONAL INFORMATION

BROOKLYN EXCELSIOR CHARTER SCHOOL

NEW YORK STATE EDUCATION DEPARTMENT SCHEDULE OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2022 WITH COMPARATIVE INFORMATION FOR THE YEAR ENDED JUNE 30, 2021

	2022								2021
	Program Services				Supporting Services				
	Regular Education	Special Education	Other Education	Total	Fund-raising	Management and General	Total	Total	
Personnel Services Costs									
Administrative Staff Personnel	\$ 597,065	\$ -	\$ -	\$ 597,065	\$ -	\$ -	\$ -	\$ 597,065	\$ 566,835
Instructional Personnel	2,967,262	643,030	-	3,610,292	-	-	-	3,610,292	3,596,717
Non-Instructional Personnel	207,178	-	-	207,178	-	-	-	207,178	223,899
Total Salaries and Staff	3,771,505	643,030	-	4,414,535	-	-	-	4,414,535	4,387,451
Fringe Benefits & Payroll Taxes	619,023	113,835	-	732,858	-	-	-	732,858	873,167
Retirement	77,144	15,501	-	92,645	-	-	-	92,645	88,354
Management Company Fees	-	-	-	-	-	-	-	-	-
Legal Service	14,822	-	-	14,822	-	-	-	14,822	3,815
Accounting / Audit Services	12,336	-	-	12,336	-	248,958	248,958	261,294	313,889
Other Purchased / Professional / Consulting Services	412,660	297,952	-	710,612	-	895,143	895,143	1,605,755	1,109,792
Building and Land Rent / Lease	1,888,602	494,492	-	2,383,094	-	-	-	2,383,094	2,434,603
Repairs & Maintenance	240,154	62,880	-	303,034	-	55,445	55,445	358,479	463,800
Insurance	35,965	9,417	-	45,382	-	-	-	45,382	43,467
Utilities	173,033	45,305	-	218,338	-	-	-	218,338	167,606
Supplies / Materials	277,317	-	-	277,317	-	-	-	277,317	353,074
Equipment / Furnishings	148,354	38,843	-	187,197	-	-	-	187,197	181,338
Staff Development	39,786	156	-	39,942	-	-	-	39,942	125,001
Marketing / Recruitment	227,790	-	-	227,790	-	481,352	481,352	709,142	575,389
Technology	71,548	33,583	-	105,131	-	429,720	429,720	534,851	864,057
Food Service	345,597	-	-	345,597	-	-	-	345,597	133,239
Student Services	212,825	-	-	212,825	-	444,922	444,922	657,747	244,665
Office Expense	46,562	-	-	46,562	-	9,482	9,482	56,044	63,434
Depreciation	883	-	-	883	-	-	-	883	10,581
Other	35,000	-	-	35,000	-	-	-	35,000	967,136
Total Expenses	\$ 8,650,906	\$ 1,754,994	\$ -	\$ 10,405,900	\$ -	\$ 2,565,022	\$ 2,565,022	\$ 12,970,922	\$ 13,403,858

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 Management and the Board of Directors
Brooklyn Excelsior Charter School

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Brooklyn Excelsior Charter School (the "School"), which comprise the statement of financial position as of June 30, 2022 and 2021 and the related statements of activities and change in net assets and cash flows for the years then ended, and the related notes to the financial statements and have issued our report thereon dated October 28, 2022.

Report on Internal Control Over Financial Reporting

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

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 audits we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 School'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.

Report on Compliance and Other Matters

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

To Management and the Board of Directors
Brooklyn Excelsior Charter School

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 School's internal control or on compliance. This report is an integral part of audits performed in accordance with *Government Auditing Standards* in considering the School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Plante Morise, PC

October 28, 2022

SUPPLEMENTAL INFORMATION

Report on Compliance for Each Major Federal Program and
Report on Internal Control Over Compliance Required by the Uniform Guidance

Independent Auditor's Report

To the Board of Directors
Brooklyn Excelsior Charter School

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Brooklyn Excelsior Charter School's (the "School") compliance with the types of compliance requirements identified as subject to audit in the Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of the School's major federal programs for the years ended June 30, 2022 and 2021. The School's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the major federal programs for the years ended June 30, 2022 and 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audits of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audits of Compliance* section of our report.

We are required to be independent of the School and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audits do not provide a legal determination of the School's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the School's federal programs.

Auditor's Responsibilities for the Audits of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School's compliance based on our audits. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that audits conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School's compliance with the requirements of each major federal program as a whole.

In performing audits in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audits.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School's internal control over compliance relevant to the audits in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audits of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audits we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audits were not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

To the Board of Directors
Brooklyn Excelsior Charter School

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

Alante Moran, PC

October 28, 2022

BROOKLYN EXCELSIOR CHARTER ACADEMY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2022

Program Title/Project Number/Subrecipient Name	Grant/Project Number	ALN Number	Expenditures	Current Year Cash Transferred to Subrecipient
Clusters:				
Child Nutrition Cluster - U.S. Department of Agriculture -				
Passed through the New York State Department of Education:				
Cash Assistance:				
National School Lunch Program 2020-21	211960	10.555	\$ -	\$ -
National School Lunch Program 2021-22	221960	10.555	354,643	-
After School Snack Program 2020-21	221960	10.555	4,295	-
National School Lunch Program (incl. commodities) Subtotal		10.555	358,938	-
National School Breakfast Program 2020-21	211970	10.553		-
National School Breakfast Program 2021-22	221970	10.553	121,681	-
National School Breakfast Program Subtotal		10.553	121,681	-
Total Child Nutrition Cluster			480,619	-
Special Education Cluster - U.S. Department of Education -				
Passed through the New York City School District:				
IDEA Flowthrough:				
IDEA Flowthrough 2022	N/A	84.027	95,570	-
Total Special Education Cluster			95,570	-
Other federal awards:				
Passed through the New York State Department of Education:				
Title I, Part A:				
Title I, Part A 2021	0021214232	84.010	38,464	-
Title I, Part A 2122	0021224232	84.010	228,492	-
Total Title I, Part A		84.010	266,956	-
Title II, Part A - Improving Teacher Quality:				
Title II, Part A 2021	0147214232	84.367	-	-
Title II, Part A 2122	0147224232	84.367	53,831	-
Total Title II, Part A		84.367	53,831	-
Title IV - SSAE:				
Title IV 2021	0204214232	84.424	-	-
Title IV 2122	0204224232	84.424	31,469	-
Total Title IV - SSAE		84.424	31,469	-
Education Stabilization Fund Program - U.S. Department of Education				
Passed through New York State Department of Education				
COVID-19 ESSER Formula Fund I	5890214232	84.425D	10,540	-
COVID-19 ESSER Formula Fund II	5891214232	84.425D	203,840	-
COVID-19 ESSER Formula Fund III ARP	5880214232	84.425U	195,632	-
Total Education Stabilization Fund Program		84.425	410,012	-
Pandemic EBT Local Level Costs 20-21 - U.S. Department of Agriculture -	210980	10.649	601	-
Passed through the New York State Department of Education:				
Total U.S. Department of Education noncluster programs			762,869	-
Total federal awards			<u>\$ 1,339,058</u>	<u>\$ -</u>

BROOKLYN EXCELSIOR CHARTER SCHOOL

Notes to the Schedule of Expenditures of Federal Awards Year Ended June 30, 2022

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Brooklyn Excelsior Charter School (the "School") under programs of the federal government for the year ended June 30, 2022. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the School, it is not intended to and does not present the financial position, changes in net position, or cash flows of the School.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the Schedule are reported on the same basis of accounting as the basic financial statements. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

The School has elected not to use the 10 percent *de minimis* indirect cost rate to recover indirect costs, as allowed under the Uniform Guidance.

Note 3 - Grant Auditor Report

Management has utilized the Federal/State Grant Payments - End of Year Report as published by the New York State Education Department in preparing the schedule of expenditures of federal awards. Unreconciled differences, if any, have been disclosed to the auditor.

Note 4 - Noncash Assistance

The value of the noncash assistance received was determined in accordance with the provisions of the Uniform Guidance and is included in the schedule of expenditures of federal awards.

BROOKLYN EXCELSIOR CHARTER SCHOOL

Schedule of Findings and Questioned Costs

Year Ended June 30, 2022

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? ☐ Yes ☒ None reported
- Noncompliance material to financial statements noted? ☐ Yes ☒ None reported

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? ☐ Yes ☒ None reported

Type of auditor's report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)?

☐ Yes ☒ No

Identification of major programs:

ALN	Name of Federal Program or Cluster	Opinion
10.553, 10.555	Child Nutrition Cluster	Unmodified
84.425	Education Stabilization Fund Program	Unmodified

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

\$750,000

Auditee qualified as low-risk auditee?

☐ Yes ☒ No

Section II - Financial Statement Audit Findings

Reference Number	Finding	Questioned Costs
Current Year	None	

Section III - Federal Program Audit Findings

Reference Number	Finding	Questioned Costs
Current Year	None	

Brooklyn Excelsior Charter School
Fiscal Year Ended June 30, 2021
Summary Schedule of Prior Audit Findings

Prior Year Finding Number:

2021-001

Fiscal Year in Which the Finding Initially Occurred:

2021

Original Finding Description: The School was found to have used incorrect District Rates used in calculating State Aid Revenue received for the New York City Schools.

Status/Partial Corrective Action (as applicable): Fully Corrected.

October 28, 2022

To the Board of Directors
Brooklyn Excelsior Charter School

We have audited the financial statements of Brooklyn Excelsior Charter School (the "School") as of and for the years ended June 30, 2022 and 2021 and have issued our report thereon dated October 28, 2022. Professional standards require that we provide you with the following information related to our audits.

Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated March 17, 2022, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audits of the financial statements do not relieve you or management of your responsibilities. Our responsibility is to plan and perform the audits to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement.

As part of our audits, we considered the internal control of Brooklyn Excelsior Charter School. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are responsible for communicating significant matters related to the audits that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

Our audits of Brooklyn Excelsior Charter School's financial statements have also been conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. Under *Government Auditing Standards*, we are obligated to communicate certain matters that come to our attention related to our audits to those responsible for the governance of Brooklyn Excelsior Charter School, including compliance with certain provisions of laws, regulations, contracts, and grant agreements; certain instances of error or fraud; illegal acts applicable to government agencies; and significant deficiencies in internal control that we identify during our audits. Toward this end, we issued a separate letter dated October 28, 2022 regarding our consideration of Brooklyn Excelsior Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements.

Planned Scope and Timing of the Audits

We performed the audits according to the planned scope and timing previously communicated to you in our meeting about planning matters on August 9, 2022.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by Brooklyn Excelsior Charter School are described in Note 2 to the financial statements.

As described in Note 2, the School adopted FASB ASU No. 2020-07, *Not-for-Profit Entities (Topic 58): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. This ASU requires contributed nonfinancial assets to be presented as a separate line item in the statement of activities, apart from contributions of cash and other financial assets. It also adds disclosure requirements for contributed nonfinancial assets, including qualitative information such as whether the contribution was monetized or utilized, how it was utilized (if applicable), the School's policy for monetizing vs. utilizing, a description of donor-imposed restrictions, and a description of how the fair value was determined. The new guidance was applied using the retrospective method.

We noted no transactions entered into by Brooklyn Excelsior Charter School during the year for which there is a lack of authoritative guidance or consensus.

We noted no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

There were no significant balances, amounts, or disclosures in the financial statements based on sensitive management estimates.

The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audits

We encountered no significant difficulties in performing and completing our audits.

Disagreements with Management

For the purpose of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report.

We are pleased to report that no such disagreements arose during the course of our audits.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audits, other than those that are trivial, and communicate them to the appropriate level of management.

We did not detect any misstatements as a result of audit procedures.

Significant Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the School, and business plans and strategies that may affect the risks of material misstatement, with management each year prior to our retention as the School's auditors. However, these discussions occurred in the normal course of our professional relationship, and our responses were not a condition of our retention.

As required by 2 CFR Part 200, we have also completed an audit of the federal programs administered by the School. The results of that audit are provided to the board of directors in our report on compliance with requirements applicable to each major program and on internal control over compliance in accordance with 2 CFR Part 200 dated October 28, 2022.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 28, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a second opinion on certain situations. If a consultation involves application of an accounting principle to the School's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts.

To our knowledge, there were no such consultations with other accountants.

This information is intended solely for the use of the board of directors and management of Brooklyn Excelsior Charter School and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Plante Moran, PC

A handwritten signature in black ink, appearing to read "Michael Lamfers".

Michael A. Lamfers, CPA
Partner

A handwritten signature in black ink, appearing to read "Michelle M. Goss".

Michelle M. Goss, CPA
Partner

Brooklyn Excelsior Charter School



**2021-22 ACCOUNTABILITY PLAN
PROGRESS REPORT**

Submitted to the SUNY Charter Schools Institute on:

September 15, 2022

By: Brooklyn Excelsior Charter School

Board of Trustees

856 Quincy Street

Brooklyn, NY 11221

718-246-5681

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

National Heritage Academies prepared this 2021-22 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)
Rudyard Ceres	President	n/a
Lucien Perry	Vice President	Human Resources & Training
Andra Wishom	Treasurer	n/a
Carol Schulhof	Secretary	Student Curriculum, Performance & Assessment
Etta Waddell	Trustee	Human Resources & Training
Jennifer Wilkins	Trustee	Human Resources & Training

Sally Girouard has served as the principal since August 2019.

SCHOOL OVERVIEW

Brooklyn Excelsior Charter School (BECS or Brooklyn Excelsior) is committed to providing a high-quality education to all its students. We believe that all students can achieve success. We have designed an educational program that is intended to ensure that all students are prepared to enter a rigorous high school programming. The ultimate goal is to keep students on the college-readiness trajectory established through the school's K-8 educational program.

The school will maintain its focus on four key design elements as it pursues its mission: "Working in partnership with parents and the community, Brooklyn Excelsior will offer a challenging character-based education by providing a strong curriculum and an atmosphere of high expectations." We started in 2003 by serving 206 students in grades K-4, and we have added one grade level each year. In the 2020-21 school year, we served 704 students in grades K-8, of whom 86.8 percent qualify for free or reduced-price lunch.

These four key design elements are (1) Academic Excellence, (2) Student Responsibility, (3) Character Development, and (4) Parental Partnerships.

- **Academic Excellence:** A quality K-8 education sets the critical foundation for a student's success in high school, college, and beyond. Our goal is to ensure that every student is on a college readiness trajectory as a result of our educational program. With that in mind, the curriculum is designed to meet state standards and equip students with specific skills and knowledge they need to master each content area at each grade level.
- **Student Responsibility:** We strongly believe that children thrive in an environment where they clearly understand what is expected of them, and after putting forth their best effort, they can see and take pride in the results. At Brooklyn Excelsior, students learn that their best effort is vital to their academic success. Our teachers strive to consistently reinforce the importance of students' responsibility for their education and accountability for their actions.
- **Character Development:** We believe that teaching virtues is integral to the development of children and to preparedness for high school and college. For this reason, we have made our character development through a curriculum an essential component of educational programming at Brooklyn Excelsior. We believe that great schools aim to develop both a student's heart and mind, so our character development curriculum builds on the virtues of prudence, justice, temperance, and fortitude. Through this focus, students establish and maintain strong personal character while also developing the qualities necessary to achieve academic success and become good citizens.
- **Parental Partnerships:** Our commitment is to foster strong partnerships with parents, which, in turn, help children be more successful. We believe parents understand the important role they play in ensuring their child's academic success and value being treated as partners.

The past two years have given our school historic challenges as we have faced the COVID-19 pandemic. In response to these challenges, we have innovated, shaping new ideas to ensure students continue to receive a high-quality education. Many of our innovations and tools can continue to have value long after the current problems ease. While the 2021-2022 school year saw a gradual return to a more normal school year, the effects of the pandemic lingered.

As we began the 2021-2022 school year, we updated our practices and procedures to address the changing needs and challenges we were facing because of the pandemic. We also focused on what we learned throughout the 2020-2021 school year. We learned that secondary transmissions are rare in school settings, and which mitigations strategies work best in our school to help reduce the transmission of COVID-19. Data taught us that our in-person learners learned more and had a much

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

greater likelihood of testing proficient. Therefore, the school chose to prioritize in-person learning while remaining prepared to adjust course if the need should arise. In anticipation of possible interruptions to in-person instruction, our management partner, National Heritage Academies (NHA), provided a Chromebook or laptop device to each student. This investment in technology was made to ensure a seamless transition between learning environments if necessary.

Traumatic experiences like COVID-19 can impact learning, behavior, and relationships at school. Research clearly indicates that a traumatic experience in childhood can diminish concentration, memory, and the development of language that children need to be successful at school. The COVID-19 pandemic is not only affecting children's physical health and academic experience but also taking a deep emotional toll. We believe children's well-being comes first, and that young people, like adults, learn best when they are happy, safe, calm, and cared for properly.

NHA's Leadership Summit, held during the summer, included general sessions for all school leaders focusing on social and emotional safety and health. There were three additional breakout options: Culturally Relevant Instruction: Focusing on Cultural Awareness of School Leaders. This session focused on developing leaders' awareness and greater understanding of their community to meet the specific needs of their school through Culturally Relevant Instructional practices. Additional breakout sessions included ones titled Emotional Intelligence, Leading in Complex Times, and Behave with Care, as well as Empathic Leadership. Each of these breakout sessions focused on developing our leaders' social and emotional competence to ensure healthy and effective ways of thinking, relating, and problem-solving.

Building leaders are provided with a menu of effective curricular tool and resource options that will help address the social and emotional well-being of students and staff in our schools. These options are evidence-based programs that are in alignment with the CASEL Framework and can be used to meet the needs of their school community.

ENROLLMENT SUMMARY

School Enrollment by Grade Level and School Year

School Year	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
2017-18	52	74	74	87	83	75	74	60	64	-	-	-	-	644
2018-19	60	65	67	73	80	82	77	72	55	-	-	-	-	631
2019-20	66	60	70	81	65	87	85	73	68	-	-	-	-	655
2020-21	72	83	69	71	90	74	86	86	73	-	-	-	-	704
2021-22	70	73	79	53	67	83	73	79	78	-	-	-	-	655

GOAL 1: ENGLISH LANGUAGE ARTS

Goal 1: English Language Arts

Students will be proficient in English Language Arts.

BACKGROUND

We know that our curriculum must prepare students for a rigorous high school curriculum to provide them with the best opportunity for college success. We implement a curricular program, including a robust system of assessment, which is built around the Common Core Learning Standards (CCLS) and aligns with our mission. Our curriculum is not only aligned to the research, but is also inclusive of all necessary materials for teachers and students.

NHA has spent three years rolling out high quality resources that others have vetted and shared are the best resources we can be using. These resources were adapted to be able to be utilized even in a remote learning setting. While the school prioritized in-person learning during the 2021-2022 school year, students who needed to quarantine or who were home sick were able to remain on task via Google Classroom.

Our ELA curriculum is an NHA-developed balanced literacy approach that relies on reading aloud, shared reading, guided reading, and writing (grades K-5) and writing and literature seminar (grades 6-8). This curriculum is aligned to state standards, reflects Next Generation Learning Standards, and incorporates evidence-based instructional strategies to ensure high-quality literacy instruction and student learning in all classrooms. Our school received new books, unit plans, and lesson plans created by NHA's C&I team to execute Balanced Literacy. Balanced means allocating time to the different components of ELA, including Read Aloud, Shared Reading, Guided Reading, Writing, Independent Reading, and Literature Seminar, and also balancing the teaching approach of I do, we do, you do.

Extensive professional development has been provided to our teachers to support their effective use of curricular tools in the classroom. This professional development addresses content knowledge (understanding the standards), curriculum knowledge (understanding the curriculum), and pedagogical content knowledge (understanding how to teach the content and how students best learn the content). Teachers also receive regular instructional and individual coaching. We will continue to provide our staff with training and support.

ELEMENTARY AND MIDDLE ENGLISH LANGUAGE ARTS

Goal 1: Absolute Measure

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

METHOD

The school administered the New York State Testing Program English language arts ("ELA") assessment to students in 3rd through 8th grades in spring 2022. Each student's raw score has been converted to a grade-specific scaled score and a performance level.

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

The table below summarizes participation information for this year's test administration. The table indicates total enrollment and total number of students tested. It also provides a detailed breakdown of those students excluded from the exam. Note that this table includes all students according to grade level, even if they have not enrolled in at least their second year (defined as enrolled by BEDS day of the previous school year).

2021-22 State English Language Arts Exam
Number of Students Tested and Not Tested

Grade	Total Tested	Not Tested ¹				Total Enrolled
		IEP	ELL	Absent	Other reason	
3	51	0	0	0	3	54
4	59	0	0	0	3	62
5	79	0	0	0	1	80
6	68	0	0	0	5	73
7	72	0	0	0	1	73
8	71	0	1	0	0	72
All	400	0	1	0	13	414

RESULTS AND EVALUATION

In 2021-22, 48% of students enrolled in at least their second year achieved proficiency on the New York State ELA exam. This is less than 75%, therefore, this goal was not met. Students in 6th through 8th grade had the greatest performance. Additionally, sixth grade fell only five percentage points short of meeting the goal.

Performance on 2021-22 State English Language Arts Exam
By All Students and Students Enrolled in At Least Their Second Year

Grades	All Students		Enrolled in at least their Second Year	
	Percent Proficient	Number Tested	Percent Proficient	Number Tested
3	35%	51	41%	39
4	31%	59	35%	43
5	41%	79	38%	71
6	69%	68	70%	46
7	53%	72	53%	66
8	51%	71	51%	65
All	47%	400	48%	330

Goal 1: Absolute Measure

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

The Institute does not require charters to report on this measure for 2021-22.

¹ Students exempted from this exam according to their Individualized Education Program (IEP), because of English Language Learners (ELL) status, or absence for at least some part of the exam.

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

Goal 1: Comparative Measure

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

METHOD

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

RESULTS AND EVALUATION

In 2021-22, 48% of students enrolled in at least their second year achieved proficiency on the New York State ELA exam. Students in 6th through 8th grade had the greatest performance. At this time, NYSED has not released statewide proficiency results, and therefore this goal is not yet measurable.

2021-22 State English Language Arts Exam
Charter School and District Performance by Grade Level

Grade	Percent of Students at or Above Proficiency			
	Charter School Students In At Least 2 nd Year		All District Students	
	Percent Proficient	Number Tested	Percent Proficient	Number Tested
3	35%	51		
4	31%	59		
5	41%	79	Pending release of data	
6	69%	68		
7	53%	72		
8	51%	71		
All	47%	400		

ADDITIONAL EVIDENCE

In 2020-21, the percent of students enrolled in at least their second year achieving proficiency on the New York State ELA exam exceeded the local district. In addition, Brooklyn Excelsior had a higher participation rate than the local district. However, participation was very low and is not an adequate representation of student performance.

2020-21 Percent of Students Tested		
% Tested	Charter School	District
	37%	10%

² Schools can acquire these data when the New York State Education Department releases its database containing grade level ELA and math test results for all schools and districts statewide. The NYSED announces the release of the data on its [News Release webpage](#).

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

English Language Arts Performance of Charter School and Local District by Grade Level and School Year

Grade	Percent of Students Enrolled in at Least their Second Year Scoring at or Above Proficiency Compared to District Students					
	2018-19		2020-21		2021-22	
	Charter School	District	Charter School	District	Charter School	District
3	71%	46%	61%	54%	41%	
4	57%	43%	35%	41%	35%	
5	47%	31%	50%	27%	38%	
6	53%	24%	66%	39%	70%	
7	61%	24%	34%	34%	53%	
8	71%	32%	67%	53%	51%	
All	57%	35%	52%	41%	48%	

Goal 1: Comparative Measure

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

The Institute conducts a comparative performance analysis which compares the school's performance to that of demographically similar public schools statewide. Given the timing of the state's release of data necessary to produce this analysis, the 2021-22 results are not yet available.

As such, The Institute does not require charters to report on this measure for 2021-22.

Goal 1: Growth Measure

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

The Institute does not require charters to report on this measure for 2021-22.

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

INTERNAL EXAM RESULTS

Measure 1: Each year, the school's median percent progress to Annual Typical Growth of 3rd through 8th grade students will be equal to or greater than 100%.

In 2021-22, from fall to spring, the median percent progress toward Annual Typical Growth of all students at Brooklyn Excelsior was 174% in reading. Therefore, **this goal was met**, exceeding the target by 74 percentage points. Additionally, this goal was exceeded at every grade level.

End of Year Growth on 2021-22 i-Ready ELA Assessment
By All Students

Grades	Median Percent of Annual Typical Growth	Number Tested
3	135%	49
4	190%	57
5	150%	74
6	216%	56
7	265%	67
8	150%	63
All	174%	366

Additionally, from 2020-21 to 2021-22, the median percent progress toward annual typical growth of all students increased.

Median Percent of Annual Typical Growth (All Students)			
Grades	2020-21	2021-22	(+/-)
All	79%	174%	+95%

Measure 2: Each year, the school's median percent progress to Annual Typical Growth of all 3rd through 8th grade students who were two or more grade levels below grade level in the fall will be equal to or greater than 110% by the spring assessment administration.

In 2021-22, from fall to spring, the median percent progress toward Annual Typical Growth of students who were two or more grade levels below in the fall was 174% in reading. Therefore, **this goal was met**, exceeding the target by 64 percentage points. Additionally, this goal was exceeded at every grade level, except third grade.

End of Year Growth on 2021-22 i-Ready ELA Assessment
By Students who were Two or More Grade Levels below in the Fall

Grades	Median Percent of Annual Typical Growth	Number Tested
3	126%	22
4	209%	16
5	178%	44
6	205%	25
7	265%	45
8	111%	34
All	174%	186

Additionally, this goal was met in 2020-21.

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

Median Percent Progress of Annual Typical Growth (2+ Grade Levels Below)		
Grades	2020-21	2021-22
All	132%	174%

Measure 3: Each year, the median percent progress to Annual Typical Growth of 3rd through 8th grade students with disabilities at the school will be equal to or greater than the median percent progress to Annual Typical Growth of 3rd through 8th grade general education students at the school.

In 2021-22, from Fall to Spring, the median percent progress toward Annual Typical Growth of students with disabilities was 175% in reading. Therefore, **this goal was met**, exceeding the target (174%) by 1 percentage points. At the grade level, this goal was met in fifth through eighth grade.

By Students with Disabilities

Grades	SWD		General Education	
	Median Percent of Annual Typical Growth	Number Tested	Median Percent of Annual Typical Growth	Number Tested
3	124%	5	143%	44
4	163%	10	193%	47
5	215%	18	147%	56
6	247%	12	207%	44
7	267%	18	265%	49
8	161%	13	128%	50
All	175%	76	174%	290

The school also showed progress increasing the median percent progress toward annual typical growth of students with disabilities in reading. From 2020-21 to 2021-22, the median percent progress more than doubled.

Median Percent of Annual Typical Growth (SWD)			
Grades	2020-21	2021-22	(+/-)
All	74%	175%	+101%

Measure 4: Each year, 75% of 3rd through 8th grade students enrolled in at least their second year at the school will score at the mid on-grade level or above scale score for the year-end assessment.

In the Spring of 2021-22, 21% of 3rd through 8th grade students enrolled in at least their second year scored at the mid on-grade level or above scale score for the year-end assessment. This was below the target of 75%, therefore **the goal was not met**. Students in eighth and sixth grade showed the most positive results.

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

End of Year Performance on 2021-22 i-Ready ELA Assessment
By All Students and Students Enrolled in At Least Their Second Year

Grades	All Students		Enrolled in at least their Second Year	
	Percent Mid-On Grade Level or Above	Number Tested	Percent Mid-On Grade Level or Above	Number Tested
3	30%	50	33%	40
4	22%	58	26%	43
5	12%	75	13%	70
6	31%	67	34%	50
7	17%	69	18%	65
8	11%	65	11%	62
All	20%	384	21%	330

2021-22 i-Ready ELA Assessment End of Year Results

Measure	Subgroup	Target	Tested	Results	Met?
Measure 1: Each year, the school's median percent progress to Annual Typical Growth of 3 rd through 8 th grade students will be equal to or greater than 100%.	All students	100%	366	174%	Yes
Measure 2: Each year, the school's median percent progress to Annual Typical Growth of all 3 rd through 8 th grade students who were two or more grade levels below grade level in the fall will be equal to or greater than 110% by the spring assessment administration.	Low initial achievers	110%	186	174%	Yes
Measure 3: Each year, the median percent progress to Annual Typical Growth of 3 rd through 8 th grade students with disabilities at the school will be equal to or greater than the median percent progress to Annual Typical Growth of 3 rd through 8 th grade general education students at the school.	Students with disabilities ³	174%	76	175%	Yes
Measure 4: Each year, 75% of 3 rd through 8 th grade students enrolled in at least their second year at the school will score at the <i>mid on-grade level</i> or above scale score for the year-end assessment.	2+ students	75%	330	21%	No

³ Schools may elect to report the aggregated data for a different subpopulation of students if the total tested number of students with disabilities is 5 or fewer, or if the school's mission aligns to serving a different specific subpopulation. For schools that choose a different subpopulation (e.g. English language learners, homeless students, etc.), please explain the rationale in the narrative section

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

SUMMARY OF THE ENGLISH LANGUAGE ARTS GOAL

In 2021-2022, Brooklyn Excelsior did not meet its absolute measure. The school is still waiting on the release of public data to determine if it has met the comparative measure. While it did not meet these, the school did meet three of its four i-Ready internal measures.

Type	Measure	Outcome
Absolute	Each year, 75 percent of all tested students who are enrolled in at least their second year will perform at proficiency on the New York State English language arts exam for grades 3-8.	Not Met
Absolute	Each year, the school's aggregate PI on the state's English language arts exam will meet that year's state MIP as set forth in the state's ESSA accountability system.	N/A
Comparative	Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state English language arts exam will be greater than that of students in the same tested grades in the school district of comparison.	Not Yet Measurable
Comparative	Each year, the school will exceed its predicted level of performance on the state English language arts exam by an effect size of 0.3 or above (performing higher than expected to a meaningful degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State.	N/A
Growth	Each year, under the state's Growth Model the school's mean unadjusted growth percentile in English language arts for all tested students in grades 4-8 will be above the target of 50.	N/A

ACTION PLAN

- We will strengthen the Intervention Assistance Team to attain earlier awareness of student needs and adopt early plans for intervention. We will continue to hold our retention meetings after the second quarter to allow for earlier intervention. Afterschool intervention tutoring will continue to be utilized.
- We have increased the number of Special Education teachers in our building. The school has hired new a Social Worker, Counselor, and Instructional Paraprofessionals.
- Social Studies and Science teachers will formulate reading questions to mirror those of ELA and reinforce ELA skills through the content areas.
- We will continue to closely monitor data from benchmark assessments and adapt our instruction to cater to the needs of our students.
- We will continue using *aimswebPlus* for progress monitoring for all K-2 students and for ELL and special education students in grades 3-8. We also use this tool to measure the progress of all students in the bottom quartile in all grades. The program will support school efforts in screening, progress monitoring, and data management.
- BECS will continue using Corrective Reading and Reading Mastery to help low performers in all grades become more skillful at decoding, comprehending, and thinking while improving their background knowledge. Reading Mastery and Corrective Reading use direct instruction to help students master vital decoding and comprehension skills.
- We will also continue use of Ready Common Core Workbooks schoolwide. This tool is used to provide differentiated instruction that is tailored to the needs of students during workshop. Instructional coaches and paraprofessionals use a combination of these curricular tools to support instruction and provide small group support.

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

- Deans are aligning additional state-test prep resources to the NHA Common Core Curricular tools.
- BECS will continue the use of Chromebooks. This classroom-friendly, cloud-based laptop computer gives teachers new tools for tailoring instruction for students and designing workshop-based learning. Students use Chromebooks daily during workshop rotations to complete iReady lessons that are differentiated for each scholar.
 - Goalbook, I-Ready, and ReadyNY programs and curriculums were purchased and implemented to support accommodations, modifications, and scaffolding within instruction.
- In ELA, we know that the importance of reading complex texts can't be understated. Not only do we need to ensure students are reading complex texts, but we also need to ensure that they are discussing those texts with their classmates. The ones doing the talking are the ones doing the learning. One way we are prioritizing this is by highlighting key questions in shared reading texts. We have identified questions from the *during reading* portion of the Shared Reading lesson to focus student thinking and discourse on critical content. By prioritizing these questions, teachers will still meet the objectives of the lesson while allowing for students to have deeper discussion within the timeframe of shared reading.
- ESSER funds were used to secure additional paraprofessionals.
- Programs such as Coach and Engage NY are used to supplement and bolster instruction and is assigned/taught during intervention and small group workshop rotations. Additional paraprofessionals enable these additional resources to be taught in targeted small groups according to proficiency deficits across subgroups.
- NHA has implemented a writing curriculum this year. The curriculum spans 6-8 weeks and covers writing genres such as response to literature, informative/explanatory writing, and narrative writing. We will engage in more data driven team meetings around the effectiveness of our writing instruction through analysis of grammar exit tickets and assessments. Additionally, feedback on constructed responses during the shared reading block can include praise and corrections around the student's writing conventions. Finally, modeling inference and explaining answers as a way of wrapping up a writing piece. In grades 6-8, students will have more practice and opportunities to practice their short responses. Each lesson provided by NHA has a 45-minute lesson that supports practicing short responses. Also, teachers are expected to provide consistent feedback on constructed responses they are assigning.

GOAL 2: MATHEMATICS

Goal 2: Mathematics

Students will be proficient in Mathematics.

BACKGROUND

The school believes exemplary teaching and learning of mathematics allows all stakeholders to cultivate a mathematical growth mindset by focusing on conceptual understanding, number sense, and developing problem-solving skills that can be transferred to real life decision making. We believe that every person is a math person!

We believe that what we teach students in our math classrooms has huge implications on student learning, how students develop positive math identities, and the way they think about learning mathematics. Our lessons focus largely on the process students use to solve problems, rather than just getting the “answer” to the problem. We prioritize student generated methods and student thinking and reasoning. Students work with real contexts, problems, situations, and models so they are able to build understanding of the mathematical concepts on their own before they are introduced to formal rules and procedures. High quality tasks allow students to move through the Concrete – Pictorial – Abstract (CPA) framework. Students first solve problems handling physical (concrete) objects. Next, they make mental connections between the physical objects and pictures or diagrams that represent those items. Finally, students use abstract symbols to model problems.

Our math curriculum relies on curricular tools including Bridges in Mathematics and Math Stories (K-5), Number Corner (grades K-2), and Illustrative Math (grades 6-8). The math curriculum is aligned to state standards, reflects the Next Generation Learning Standards, and incorporates evidence-based instructional strategies. NHA has spent three years rolling out high quality resources that others have vetted and shared are the best resources we can be using. These resources were adapted to be able to be utilized even in a remote learning setting. While the school prioritized in-person learning during the 2021-2022 school year, students who needed to quarantine or who were home sick were able to remain on task via Google Classroom.

ELEMENTARY AND MIDDLE MATHEMATICS

Goal 2: Absolute Measure

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

METHOD

The school administered the New York State Testing Program Mathematics assessment to students in 3rd through 8th grades in spring 2022. Each student’s raw score has been converted to a grade-specific scaled score and a performance level.

The table below summarizes participation information for this year’s test administration. The table indicates total enrollment and total number of students tested. It also provides a detailed breakdown of those students excluded from the exam. Note that this table includes all students according to grade level, even if they have not enrolled in at least their second year (defined as enrolled by BEDS day of the previous school year).

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

2021-22 State Mathematics Exam Number of Students Tested and Not Tested

Grade	Total Tested	Not Tested ⁴				Total Enrolled
		IEP	ELL	Absent	Other reason	
3	53	0	0	0	1	54
4	57	0	0	0	5	62
5	79	0	0	0	1	80
6	66	0	0	0	6	72
7	69	0	0	0	4	73
8	53	0	0	0	18*	70
All	377	0	0	0	35	411

**17 students took the Algebra test*

RESULTS AND EVALUATION

In 2021-22, 18% of students enrolled in at least their second year achieved proficiency on the New York State math exam. This is less than 75%, therefore, this goal was not met. Students in 5th & 7th grade had the highest performance.

Performance on 2021-22 State Mathematics Exam By All Students and Students Enrolled in At Least Their Second Year

Grades	All Students		Enrolled in at least their Second Year	
	Percent Proficient	Number Tested	Percent Proficient	Number Tested
3	23%	53	18%	40
4	18%	57	16%	43
5	23%	79	21%	71
6	14%	66	11%	46
7	32%	69	30%	63
8	9%	53	9%	47
All	20%	377	18%	310

Goal 2: Absolute Measure

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

The Institute does not require charters to report on this measure for 2021-22.

⁴ Students exempted from this exam according to their Individualized Education Program (IEP), because of English Language Learners (ELL) status, or absence for at least some part of the exam.

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

Goal 2: Comparative Measure

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

METHOD

A school compares tested students enrolled in at least their second year to all tested students in the public school district of comparison. Comparisons are between the results for each grade in which the school had tested students in at least their second year at the school and the total result for all students at the corresponding grades in the school district.⁵

RESULTS AND EVALUATION

In 2021-22, 18% of students enrolled in at least their second year achieved proficiency on the New York State math exam. Students in 5th & 7th grade had the highest performance. At this time, NYSED has not released statewide proficiency results, and therefore this goal is not yet measurable.

2021-22 State Mathematics Exam
Charter School and District Performance by Grade Level

Grade	Percent of Students at or Above Proficiency			
	Charter School Students In At Least 2 nd Year		All District Students	
	Percent Proficient	Number Tested	Percent Proficient	Number Tested
3	18%	40		
4	16%	43		
5	21%	71	Pending release of data	
6	11%	46		
7	30%	63		
8	9%	47		
All	18%	310		

ADDITIONAL EVIDENCE

In 2018-19, Brooklyn Excelsior outperformed their local district by 22 percentage points.

In 2020-21, participation was very low and is not an adequate representation of student performance.

2020-21 Percent of Students Tested		
% Tested	Charter School	District
	35%	10%

⁵ Schools can acquire these data when the New York State Education Department releases its database containing grade level ELA and math test results for all schools and districts statewide. The NYSED announces the release of the data on its [News Release webpage](#).

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

Mathematics Performance of Charter School and Local District by Grade Level and School Year

Grade	Percent of Students Enrolled in at Least their Second Year Scoring at or Above Proficiency Compared to District Students					
	2018-19		2020-21		2021-22	
	Charter School	District	Charter School	District	Charter School	District
3	63%	49%	37%	15%	18%	
4	59%	41%	13%	25%	16%	
5	50%	33%	31%	18%	21%	Pending release of data
6	50%	19%	37%	24%	11%	
7	42%	22%	28%	7%	30%	
8	63%	15%	33%	2%	9%	
All	54%	32%	30%	41%	16%	

Goal 2: Comparative Measure

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

The Institute conducts a comparative performance analysis which compares the school's performance to that of demographically similar public schools statewide. Given the timing of the state's release of data necessary to produce this analysis, the 2021-22 results are not yet available.

As such, The Institute does not require charters to report on this measure for 2021-22.

Goal 2: Growth Measure

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

The Institute does not require charters to report on this measure for 2021-22.

INTERNAL EXAM RESULTS

During 2021-22, in addition to the New York State 3rd- 8th grade exams, the school(s) primarily used the following assessment to measure student growth and achievement in mathematics: i-Ready

Measure 1: Each year, the school's median percent progress to Annual Typical Growth of 3rd through 8th grade students will be equal to or greater than 100%.

In 2021-22, from Fall to Spring, the median percent progress toward Annual Typical Growth of all students was 123% in math. This is greater than 100%, therefore, **this goal was met**. Additionally, this was met in every grade level except third and sixth grade.

End of Year Growth on 2021-22 i-Ready Math Assessment By All Students

Grades	Median Percent of Annual Typical Growth	Number Tested
3	87%	48
4	102%	58

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

5	128%	74
6	89%	64
7	277%	65
8	150%	63
All	123%	372

Additionally, from 2020-21 to 2021-22, the median percent progress toward annual typical growth of all students increased.

Median Percent of Annual Typical Growth (All Students)			
Grades	2020-21	2021-22	(+/-)
All	50%	123%	+73%

Measure 2: Each year, the school's median percent progress to Annual Typical Growth of all 3rd through 8th grade students who were two or more grade levels below grade level in the fall will be equal to or greater than 110% by the spring assessment administration.

In 2021-22, from Fall to Spring, the median percent progress toward Annual Typical Growth of students who were two or more grade levels below grade level in the fall was 133% in math. This is greater than 100%, therefore, **this goal was met**. Additionally, all grade levels, with the exception of third and sixth grade, met this goal.

End of Year Growth on 2021-22 i-Ready Math Assessment By Students who were Two or More Grade Levels below in the Fall

Grades	Median Percent of Annual Typical Growth	Number Tested
3	73%	22
4	117%	26
5	142%	38
6	80%	31
7	292%	39
8	150%	34
All	133%	190

Additionally, from 2020-21 to 2021-22, the median percent progress toward annual typical growth of students who were two or more grade levels below in the fall increased.

Median Percent of Annual Typical Growth (2+ Grade Levels Below)			
Grades	2020-21	2021-22	(+/-)
All	65%	133%	+68%

Measure 3: Each year, the median percent progress to Annual Typical Growth of 3rd through 8th grade students with disabilities at the school will be equal to or greater than the median percent progress to Annual Typical Growth of 3rd through 8th grade general education students at the school.

In 2021-22, from Fall to Spring, the median percent progress toward Annual Typical Growth of students with disabilities was 140% in math. Therefore, **this goal was met**, exceeding target (122%) by 18 percentage points. At the grade level, this goal was met in all grade levels, except third and sixth.

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

By Students with Disabilities

Grades	SWD		General Education	
	Median Percent of Annual Typical Growth	Number	Median Percent of Annual Typical Growth	Number Tested
3	27%	5	92%	43
4	180%	10	87%	48
5	129%	18	126%	56
6	46%	14	100%	50
7	292%	18	267%	47
8	163%	12	144%	51
All	140%	77	122%	295

From 2020-21 to 2021-22, the median percent progress of students with disabilities increased.

Median Percent of Annual Typical Growth (SWD)			
Grades	2020-21	2021-22	(+/-)
All	51%	140%	89%

Measure 4: Each year, 75% of 3rd through 8th grade students enrolled in at least their second year at the school will score at the mid on-grade level or above scale score for the year-end assessment.

In the Spring of 2021-22, 8% of 3rd through 8th grade students enrolled in at least their second year at the school scored at the mid on-grade level or above scale score for the year-end math assessment. This was below the target of 75%, therefore **the goal was not met**. Students in seventh grade showed the most positive results.

End of Year Performance on 2021-22 i-Ready Math Assessment By All Students and Students Enrolled in At Least Their Second Year

Grades	All Students		Enrolled in at least their Second Year	
	Percent Mid-On Grade Level or Above	Number Tested	Percent Mid-On Grade Level or Above	Number Tested
3	16%	50	15%	40
4	16%	58	16%	43
5	11%	74	12%	69
6	12%	67	8%	50
7	22%	68	23%	64
8	8%	65	8%	61
All	14%	382	14%	327

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

2021-22 i-Ready Mathematics Assessment End of Year Results

Measure	Subgroup	Target	Tested	Results	Met?
Measure 1: Each year, the school's median percent progress to Annual Typical Growth of 3 rd through 8 th grade students will be equal to or greater than 100%.	All students	100%	372	123%	Yes
Measure 2: Each year, the school's median percent progress to Annual Typical Growth of all 3 rd through 8 th grade students who were two or more grade levels below grade level in the fall will be equal to or greater than 110% by the spring assessment administration.	Low initial achievers	110%	190	133%	Yes
Measure 3: Each year, the median percent progress to Annual Typical Growth of 3 rd through 8 th grade students with disabilities at the school will be equal to or greater than the median percent progress to Annual Typical Growth of 3 rd through 8 th grade general education students at the school.	Students with disabilities ⁶	122%	77	140%	Yes
Measure 4: Each year, 75% of 3 rd through 8 th grade students enrolled in at least their second year at the school will score at the <i>mid on-grade level</i> or above scale score for the year-end assessment.	2+ students	75%	327	14%	No

⁶ Schools may elect to report the aggregated data for a different subpopulation of students if the total tested number of students with disabilities is 5 or fewer, or if the school's mission aligns to serving a different specific subpopulation. For schools that choose a different subpopulation (e.g. English language learners, homeless students, etc.), please explain the rationale in the narrative section

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

SUMMARY OF THE ELEMENTARY/MIDDLE MATHEMATICS GOAL

In 2021-2022, Brooklyn Excelsior did not meet its absolute measure. The school is still waiting on the release of public data to determine if it has met the comparative measure. While it did not meet these goals, the school did meet three of its four i-Ready internal measures.

Type	Measure	Outcome
Absolute	Each year, 75 percent of all tested students who are enrolled in at least their second year will perform at proficiency on the New York State Mathematics exam for grades 3-8.	Not Met
Absolute	Each year, the school's aggregate PI on the state's mathematics exam will meet that year's state MIP as set forth in the state's ESSA accountability system.	N/A
Comparative	Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state mathematics exam will be greater than that of students in the same tested grades in the school district of comparison.	Not Yet Measurable
Comparative	Each year, the school will exceed its predicted level of performance on the state mathematics exam by an effect size of 0.3 or above (performing higher than expected to a meaningful degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State.	N/A
Growth	Each year, under the state's Growth Model the school's mean unadjusted growth percentile in mathematics for all tested students in grades 4-8 will be above the target of 50.	N/A

ACTION PLAN

- BECS has implemented the Illustrative Math curricular program for grade 6-8 and the Bridges math curricular program in K-2. These programs align to the common core standards and are used in tandem with the Ready Math Instructional workbooks. Math Stories are used across all grades and reinforce foundational math skills. These Math Stories pose real-world images and scenarios that deepen students' conceptual and application-based understanding of mathematics.
- BECS has also implemented Next Steps guides that accompany each unit assessment. This guide includes why scholars may have struggled and what prerequisite skills they will need. The guide also groups scholars based on their proficiency on the unit assessments. Teachers and interventionists are given Bridges lessons or activities that address the deficits identified from the unit assessment data. Interventionists are paired with scholars who have been identified as needing intensive intervention. These small groups rotate based on the unit assessments that are taken every 4 - 5 weeks.
- We will increase the support of our Ready Math program, increase the use of manipulatives, and supplement student learning by using the Bridges math curricular program.
- We will use digital versions of math programs for increase personalization of instruction and to augment and increase frequency of small group targeted skill lessons.
 - We will continue to address areas of need with the use of Illustrative Math and DreamBox programs. Dreambox is NHA's newest computerized math resource that also has built in scaffolding based on scholars' performance on the lessons they have been assigned. Dreambox's pioneering technology enables seamless integration of instruction and assessment for a deeply personalized math learning experience. The Intelligent Adaptive Learning technology tracks each student's interaction and evaluates the strategies used to solve problems. It then immediately adjusts the

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

lesson and the level of difficulty, scaffolding, sequencing, number of hints, and pacing as appropriate. This allows students, whether struggling, at grade level, or advanced, to progress at a pace that best benefits them and deepens conceptual understanding.

- We will also continue use of Ready Common Core Workbooks schoolwide. This tool is used to provide differentiated instruction that is tailored to the needs of students during workshop. Instructional coaches and paraprofessionals use a combination of these curricular tools to support instruction and provide small group support.
- BECS will continue the use of Chromebooks. This classroom-friendly, cloud-based laptop computer gives teachers new tools for tailoring instruction for students and designing workshop-based learning. Students use Chromebooks daily during workshop rotations to complete iReady lessons that are differentiated for each scholar.
- For the upcoming school year, we have rearranged the grade 3-5 math block. Our new block for the 2022-2023 school will now start with fluency development where teachers will focus on a Number Corner activity or a Math Story. Through our weekly instructional planning guides, we will help teachers know what to do and where to focus each day. Then, teachers will have a dedicated block of time to focus on the concept of the day through the Bridges session. The block will end with students practicing the skills they are learning through activities and workplaces. This will now be a more defined portion of the block where teachers can infuse small group instruction and intervention.
- We are also embedding high quality instructional practices right into google slide decks for each Bridges lesson. These will help develop teachers' content knowledge and instructional skills as they execute the lesson. For our new teachers, these slide decks can help them find success from day one, and for our more experienced teachers, these decks can serve as a starting point for them to dig in and make the lesson their own.

GOAL 3: SCIENCE

Goal 3: Science

Students will be proficient in science.

BACKGROUND

We know that our curriculum must prepare students for a rigorous high school curriculum to provide them with the best opportunity for college success. As such, we implement a rigorous curricular program, including a robust system of assessment, which is built around the New York State Learning Standards (NYSLs) for science and aligns with our mission. Staff is provided with professional development to support the implementation of the school's science curriculum.

We base science instruction on the 5E model (Engage, Explore, Explain, Elaborate, and Evaluate), which provides students with concrete, hands-on opportunities to learn about new ideas. Our students use various modalities to help support their understanding and application of key science and engineering concepts and skills. Grades K-2 use Picture Perfect and grades 3-8 use Stemscopes for curricular tools.

ELEMENTARY AND MIDDLE SCIENCE

Goal 3: Absolute Measure

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

METHOD

The school administered the New York State Testing Program science assessment to students in 4th and 8th grade in spring 2022. The school converted each student's raw score to a performance level and a grade-specific scaled score. The criterion for success on this measure requires students enrolled in at least their second year to score at proficiency.

RESULTS AND EVALUATION

In 2021-22, 75% of students enrolled in at least their second year achieved proficiency on the state science exam. The school fell short of the goal by only five percentage points. At the grade level, 100% of fourth graders enrolled in at least their second year achieved proficiency.

Charter School Performance on 2021-22 State Science Exam
By All Students and Students Enrolled in At Least Their Second Year

Grade	Percent of Students at Proficiency of Students in At Least 2 nd Year	
	Percent Proficient	Number Tested
4	100%	41
8	52%	64
All	70%	105

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

ADDITIONAL EVIDENCE

Performance on a Regents Science Exam Of 8th Grade All Students by Year

Grade	Year	Regents Exam	Percent Passing with a 65	Number Tested
8	2017-18	N/A	N/A	N/A
8	2018-19	N/A	N/A	N/A
8	2021-22	N/A	N/A	N/A

In 2018-19, Brooklyn Excelsior exceeded the goal by eight percentage points. In 2020-21, participation (25%) was too low to be an adequate representation of student performance.

Science Performance by Grade Level and School Year

Grade	Percent of Students Enrolled in At Least Their Second Year at Proficiency					
	2018-19		2020-21		2021-22	
	Percent Proficient	Number Tested	Percent	Number Tested	Percent Proficient	Number Tested
4	98%	58	79%	14	100%	41
8	62%	45	40%	15	52%	64
All	83%	103	59%	29	70%	105

Goal 3: Comparative Measure

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

The Institute does not require charters to report on this measure for 2021-22.

SUMMARY OF THE ELEMENTARY/MIDDLE SCIENCE GOAL

In 2021-22, 70 percent of fourth and eighth grade students at BECS achieved proficiency on the New York State science exam. While being five percentage points shy of the 75% mark, the goal was not met, and the school needs to make more progress to meet their science goal.

However, at the grade level, 100% of fourth graders enrolled in at least their second year achieved proficiency.

ACTION PLAN

- We are developing and stabilizing our science teachers building wide.
- We have provided professional development on science curricular tools and have increased staff expectations on the rigor necessary to meet science proficiency.
- We have implemented STEM Scopes, a science curricular tool for grades 6-8 that better aligns to state standards. This step will help prepare students for the NYSTP when they reach grade 8.
 - This curriculum allows scholars to form their own ideas about science using the 5E process. This process encourages scholars to continue making hypotheses and testing these hypotheses while they engage in hands-on experimentation. STEMScopes comes with all materials needed for experiments and exploration. It also includes built in scaffolding for ELL scholars and scholars who need additional support. Teachers can connect science to math with STEMScopes' math in action component.
 - Teachers also use a science workbook titled, "Interactive" to accompany the resources of STEMScopes.
- We are providing additional opportunities for students such as testing DNA in class virtually by providing supplemental DNA Lap Kids, as well as partnering with the Brooklyn Botanic Gardens to provide exploratory lessons.
- We have implemented a science lab to increase the frequency with which students are able to access hands-on materials and conduct scientific experiments that align to the Common Core Standards.
- The school will administer a mock assessment twice throughout the school year that covers the NYS science Grade 5-8 standards. The assessment will be given to 8th graders and reflect the length, format, and rigor of the NYS test. The fall mock assessment will be utilized to create pacing guides that are reflective of student need. We will also track student progress using mock assessments.

GOAL 4: ESSA

Due to COVID-19 and the subsequent changes to the state's testing, accountability, and federal reporting requirements, the 2021-22 school accountability statuses are the same as those assigned for the 2020-21 school year. Assigned accountability designations and further context can be found [here](#).

Goal 4: Absolute Measure

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.

METHOD

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.

RESULTS AND EVALUATION

In 2021-2022, Brooklyn Excelsior was in Good Standing and therefore met their ESSA goal.

ADDITIONAL EVIDENCE

Since 2017-2018, Brooklyn Excelsior has been in Good Standing.

Accountability Status by Year

Year	Status
2019-20	Good Standing
2020-21	Good Standing
2021-22	Good Standing

SUNY Charter Schools Institute
2022-23 Budget Narrative

Education Corporation Name:	Brooklyn Excelsior Charter :	Fiscal Contact:	
Date:	6/27/2022	Name	Christine Paulen
Budget Period:	FY 2022-2023	Email	cpaulen@nhaschools.com

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

The budget was developed assuming that per pupil state funding will remain flat for the school. In addition, there is an additional layer of protection for the school due to the nature of the Services Agreement between the school and National Heritage Academies (NHA). The school partners with NHA to operate the school's operational and academic program. With this arrangement, in return for all of the school's revenue NHA will operate the program that complies with all state and federal laws and is aligned with the Charter Agreement the school has with the authorizer. NHA pays for all of the costs associated with operating the school including all labor, supplies and materials, and facility costs. If the revenue that the school receives and passes along to NHA is not enough to cover the costs of the program, NHA is still obligated to continue to operate the program based on the Board's expectations and approved budgets. If revenues are not enough to cover the cost of the program, NHA will make a financial contribution to the school as a separate revenue source. This is a contribution to the school, and not a loan. Due to this arrangement, there is an expectation that we will not be cutting direct school costs should revenue estimates fall short of budget.

2. How much of the education corporation's ESSER funds have been spent to date? How much does the education corporation plan to spend in the 2022-23 school year?

Brooklyn Excelsior has spent approximately \$768,038 of all ESSER funds prior to the fiscal year closing. The school plans to spend approximately \$1,142,033 in ESSER funds in the 22-23 school year.

3. How has the education corporation ensures sustainability of any programming enacted through the use of ESSER funding once the ESSER funding period ends?

The LEA will consider moving necessary interventions and supports to other COVID grants and or federal grant funding sources based on data analysis, stakeholder input and available funding.



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

Charter School Name:	Brooklyn Excelsior Charter School
Audit Period:	2021-22
Prior Period:	2020-21
Report Due Date:	Tuesday, November 1, 2022
School Fiscal Contact Name:	Michael Nagy
School Fiscal Contact Email:	mnagy@nhaschools.com
School Fiscal Contact Phone:	616-929-1183
School Audit Firm Name:	Plante Moran, PLLC
School Audit Contact Name:	Michael Lamfers
School Audit Contact Email:	
School Audit Contact Phone:	

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	N/A
5) Management Letter Response	N/A
6) Form 990; or Extension Form 8868	An extension was filed, included form 8868 in submission.
7) Federal Single Audit/ Uniform Guidance in 2 CFR Part 200, Subpart F	Included in audit report.
8) Corrective Action Plan	Included in audit report.

BROOKLYN EXCELSIOR CHARTER SCHOOL
Statement of Financial Position
as of June 30, 2022

<u>ASSETS</u>		<u>2021-22</u>	<u>2020-21</u>
<u>CURRENT ASSETS</u>			
Cash and cash equivalents		\$ 30,194	\$ 26,498
Grants and contracts receivable		549,356	718,428
Accounts receivables		-	-
Prepaid expenses		-	-
Contributions and other receivables		-	-
TOTAL CURRENT ASSETS		579,550	744,926
<u>PROPERTY, BUILDING AND EQUIPMENT, net</u>		<u>-</u>	<u>883</u>
<u>OTHER ASSETS</u>		<u>77,310</u>	<u>77,287</u>
TOTAL ASSETS		656,860	823,096
<u>LIABILITIES AND NET ASSETS</u>			
<u>CURRENT LIABILITIES</u>			
Accounts payable and accrued expenses		\$ 14,497	\$ 1,120
Accrued payroll and benefits		-	-
Deferred Revenue		123,471	1,778
Current maturities of long-term debt		-	-
Short Term Debt - Bonds, Notes Payable		-	-
Other		367,480	793,943
TOTAL CURRENT LIABILITIES		505,448	796,841
<u>LONG-TERM LIABILITIES</u>			
Deferred Rent		-	-
All other long-term debt and notes payable, net current maturities		-	-
TOTAL LONG-TERM LIABILITIES		<u>-</u>	<u>-</u>
TOTAL LIABILITIES		505,448	796,841
<u>NET ASSETS</u>			
Without Donor Restrictions		151,412	26,255
With Donor Ristrictions		-	-
TOTAL NET ASSETS		151,412	26,255
TOTAL LIABILITIES AND NET ASSETS		656,860	823,096

CK - Should be zero	-	-
---------------------	---	---

BROOKLYN EXCELSIOR CHARTER SCHOOL

Statement of Activities

as of June 30, 2022

	2021-22			2020-21
	Without Donor Restrictions	With Donor Restrictions	Total	Total
REVENUE, GAINS AND OTHER SUPPORT				
Public School District				
Resident Student Enrollment	\$ 10,644,916	\$ -	\$ 10,644,916	\$ 11,125,076
Students with disabilities	1,062,696	-	1,062,696	1,283,573
Grants and Contracts				
State and local	-	-	-	-
Federal - Title and IDEA	858,439	-	858,439	829,450
Federal - Other	40,438	-	40,438	36,656
Other	480,619	-	480,619	118,093
NYC DoE Rental Assistance	-	-	-	-
Food Service/Child Nutrition Program	8,971	-	8,971	3,126
TOTAL REVENUE, GAINS AND OTHER SUPPORT	13,096,079	-	13,096,079	13,395,974
EXPENSES				
Program Services				
Regular Education	\$ 8,650,906	\$ -	\$ 8,650,906	\$ 8,768,694
Special Education	1,754,994	-	1,754,994	1,198,166
Other Programs	-	-	-	-
Total Program Services	10,405,900	-	10,405,900	9,966,860
Management and general	2,565,022	-	2,565,022	3,436,998
Fundraising	-	-	-	-
TOTAL OPERATING EXPENSES	12,970,922	-	12,970,922	13,403,858
SURPLUS / (DEFICIT) FROM SCHOOL OPERATIONS	125,157	-	125,157	(7,884)
SUPPORT AND OTHER REVENUE				
Contributions				
Foundations	\$ -	\$ -	\$ -	\$ -
Individuals	-	-	-	-
Corporations	-	-	-	-
Fundraising	-	-	-	-
Interest income	-	-	-	-
Miscellaneous income	-	-	-	-
Net assets released from restriction	-	-	-	-
TOTAL SUPPORT AND OTHER REVENUE	-	-	-	-
CHANGE IN NET ASSETS	125,157	-	125,157	(7,884)
NET ASSETS BEGINNING OF YEAR	26,255	-	26,255	34,139
PRIOR YEAR/PERIOD ADJUSTMENTS	-	-	-	-
NET ASSETS END OF YEAR	\$ 151,412	\$ -	\$ 151,412	\$ 26,255

BROOKLYN EXCELSIOR CHARTER SCHOOL

Statement of Cash Flows

as of June 30, 2022

	2021-22	2020-21
CASH FLOWS - OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ 125,157	\$ (7,884)
Revenues from School Districts	-	-
Accounts Receivable	-	-
Due from School Districts	-	-
Depreciation	883	10,581
Grants Receivable	169,072	(397,135)
Due from NYS		-
Grant revenues		-
Prepaid Expenses		-
Accounts Payable	13,377	-
Accrued Expenses		-
Accrued Liabilities		-
Contributions and fund-raising activities		-
Miscellaneous sources		-
Deferred Revenue	121,693	(1,450)
Interest payments		-
Other	(426,463)	398,606
Other	-	-
NET CASH PROVIDED FROM OPERATING ACTIVITIES	\$ 3,719	\$ 2,718
CASH FLOWS - INVESTING ACTIVITIES		
Purchase of equipment	-	-
Other	-	-
NET CASH PROVIDED FROM INVESTING ACTIVITIES	\$ -	\$ -
CASH FLOWS - FINANCING ACTIVITIES		
Principal payments on long-term debt	-	-
Other	-	-
NET CASH PROVIDED FROM FINANCING ACTIVITIES	\$ -	\$ -
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	\$ 3,719	\$ 2,718
Cash at beginning of year	103,785	101,067
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 107,504	\$ 103,785

BROOKLYN EXCELSIOR CHARTER SCHOOL
Statement of Functional Expenses
as of June 30, 2022

		2021-22							2020-21	
		Program Services				Supporting Services				
	No. of Positions	Regular Education	Special Education	Other Education	Total	Management and			Total	
						Fund-raising	General	Total		
Personnel Services Costs		\$	\$	\$	\$	\$	\$	\$	\$	\$
Administrative Staff Personnel	7.00	597,065	-	-	597,065	-	-	-	597,065	566,835
Instructional Personnel	50.00	2,967,262	643,030	-	3,610,292	-	-	-	3,610,292	3,596,717
Non-Instructional Personnel	7.00	207,178	-	-	207,178	-	-	-	207,178	223,899
Total Salaries and Staff	64.00	3,771,505	643,030	-	4,414,535	-	-	-	4,414,535	4,387,451
Fringe Benefits & Payroll Taxes		619,023	113,835	-	732,858	-	-	-	732,858	873,167
Retirement		77,144	15,501	-	92,645	-	-	-	92,645	88,354
Management Company Fees		-	-	-	-	-	-	-	-	-
Legal Service		14,822	-	-	14,822	-	-	-	14,822	3,815
Accounting / Audit Services		12,336	-	-	12,336	-	248,958	248,958	261,294	313,889
Other Purchased / Professional / Consulting Services		412,660	297,952	-	710,612	-	895,143	895,143	1,605,755	1,109,792
Building and Land Rent / Lease / Facility Finance Interest		1,888,602	494,492	-	2,383,094	-	-	-	2,383,094	2,434,603
Repairs & Maintenance		240,154	62,880	-	303,034	-	55,445	55,445	358,479	463,800
Insurance		35,965	9,417	-	45,382	-	-	-	45,382	43,467
Utilities		173,033	45,305	-	218,338	-	-	-	218,338	167,606
Supplies / Materials		277,317	-	-	277,317	-	-	-	277,317	353,074
Equipment / Furnishings		148,354	38,843	-	187,197	-	-	-	187,197	181,338
Staff Development		39,786	156	-	39,942	-	-	-	39,942	125,001
Marketing / Recruitment		227,790	-	-	227,790	-	481,352	481,352	709,142	575,389
Technology		71,548	33,583	-	105,131	-	429,720	429,720	534,851	864,057
Food Service		345,597	-	-	345,597	-	-	-	345,597	133,239
Student Services		212,825	-	-	212,825	-	444,922	444,922	657,747	244,665
Office Expense		46,562	-	-	46,562	-	9,482	9,482	56,044	63,434
Depreciation		883	-	-	883	-	-	-	883	10,581
OTHER		35,000	-	-	35,000	-	-	-	35,000	967,136
Total Expenses		\$ 8,650,906	\$ 1,754,994	\$ -	\$ 10,405,900	\$ -	\$ 2,565,022	\$ 2,565,022	\$ 12,970,922	\$ 13,403,858



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	<ul style="list-style-type: none"> >Select school name from list. >Enter contact information.
2.) Enrollment	Enter enrollment information for Annual Budget (& Revisions) and Quarterly Actuals. Includes: <ul style="list-style-type: none"> >Enrollment by Grade >Enrollment by District
3.) Staffing Plan	Enter staffing plan information for Annual Budget (& Revisions) and Quarterly Actuals. Includes: <ul style="list-style-type: none"> >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: <ul style="list-style-type: none"> >"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. <ul style="list-style-type: none"> >"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: <ul style="list-style-type: none"> >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 contain guidance regarding the input of information.
-  = Cells containing RED triangles in the upper right corner contain "guidance comments" on that particular line item. Please "mouse-over" the triangle to reveal each comment.

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



ANNUAL BUDGET & QUARTERLY REPORT TEMPLATE

Brooklyn Excelsior Charter School

SCHOOL

Name:	Brooklyn Excelsior Charter School
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CONTACT INFORMATION

Contact Name:	Christine Paulen
Contact Title:	School Finance Controller
Contact Email:	cpaulen@nhaschools.com
Contact Phone:	616-464-2227

REPORT PERIOD

Current Academic Year:	2022-23
Prior Academic Year:	2021-22

**BROOKLYN EXCELSIOR CHARTER SCHOOL
2022-23**

ENROLLMENT BY GRADES

GRADES	K	1	2	3	4	5	6	7	8	9	10	11	12
INITIAL BUDGETED ENROLLMENT	75	84	84	84	56	84	81	81	78				
TOTAL ENROLLMENT = 707													

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	QUARTER 4
			Original	Revised	Original	Revised	Original	Revised	Original	Revised	Actual	Actual	Actual	Actual
NUMBER OF SCHOOL DISTRICTS ENROLLED:		0	1	0	1	0	1	0	1	0	0	0	0	0
NUMBER OF STUDENTS ENROLLED:		0	707	0	707	0	707	0	707	0	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.											
		PRIOR YEAR 2021-22	ANNUAL BUDGET ENROLLMENT BY QUARTER								ACTUAL ENROLLMENT BY QUARTER			
			QUARTER 1		QUARTER 2		QUARTER 3		QUARTER 4		QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4
		Actual Enrollment	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	Actual Enrollment
1	PRIMARY District		707		707		707		707					
2	SECONDARY District													

			ANNUAL BUDGET ENROLLMENT BY QUARTER								ACTUAL ENROLLMENT BY QUARTER			
		PRIOR YEAR	QUARTER 1		QUARTER 2		QUARTER 3		QUARTER 4		QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4
PRIMARY/OTHER	DISTRICT NAME(S)	2021-22	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	Actual Enrollment
		Actual Enrollment												

BROOKLYN EXCELSIOR CHARTER SCHOOL
2022-23

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	
			2021-22		Q1		Q2		Q3		Q4		Q1	Q2	Q3	Q4		
			ACTUAL		Original	Revised	Original	Revised	Original	Revised	Original	Revised	Actual	Actual	Actual	Actual		
Executive Management																		
Instructional Management					1.0		1.0		1.0		1.0							
Deans, Directors & Coordinators					3.5		3.5		3.5		3.5							
CFO / Director of Finance																		
Operation / Business Manager																		
Administrative Staff					2.0		2.0		2.0		2.0							
TOTAL ADMINISTRATIVE STAFF			0.0		6.5	0.0	6.5	0.0	6.5	0.0	6.5	0.0	0.0	0.0	0.0	0.0		
INSTRUCTIONAL PERSONNEL FTE			PRIOR YEAR		ANNUAL BUDGETED FTE								ACTUAL QUARTERLY FTE				Description of Assumptions	
			2021-22		Q1		Q2		Q3		Q4		Q1	Q2	Q3	Q4		
			ACTUAL		Original	Revised	Original	Revised	Original	Revised	Original	Revised	Actual	Actual	Actual	Actual		
Teachers - Regular					28.0		28.0		28.0		28.0							
Teachers - SPED					11.0		11.0		11.0		11.0							
Substitute Teachers																		
Teaching Assistants																		
Specialty Teachers					11.5		11.5		11.5		11.5							
Aides					8.4		8.4		8.4		8.4							
Therapists & Counselors					1.0		1.0		1.0		1.0							
Other					3.6		3.6		3.6		3.6							
TOTAL INSTRUCTIONAL			0.0		63.4	0.0	63.4	0.0	63.4	0.0	63.4	0.0	0.0	0.0	0.0	0.0		
NON-INSTRUCTIONAL PERSONNEL FTE			PRIOR YEAR		ANNUAL BUDGETED FTE								ACTUAL QUARTERLY FTE				Description of Assumptions	
			2021-22		Q1		Q2		Q3		Q4		Q1	Q2	Q3	Q4		
			ACTUAL		Original	Revised	Original	Revised	Original	Revised	Original	Revised	Actual	Actual	Actual	Actual		
Nurse																		
Librarian																		
Custodian																		
Security																		
Other																		
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			0.0		69.9	0.0	69.9	0.0	69.9	0.0	69.9	0.0	0.0	0.0	0.0	0.0		

2022-23_Budget_and_Quarterly_Repo_b7scGat.xlsx_202301241304.xlsx

BROOKLYN EXCELSIOR CHARTER SCHOOL Budget / Operating Plan 2022-23													
Total Revenue	-	2,250,443	-	-	4,453,174	-	-	4,359,916	-	-	3,862,870	-	-
Total Expenses	-	2,882,017	-	-	3,816,569	-	-	4,356,561	-	-	3,860,077	-	-
Net Income	-	(631,574)	-	-	636,605	-	-	3,355	-	-	2,793	-	-
Actual Student Enrollment	-	707	-	-	707	-	-	707	-	-	707	-	-
Prior Year Actual 2021-22 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
EXPENSES													
ADMINISTRATIVE STAFF PERSONNEL COSTS													
												Avg. No. of Positions	
Executive Management	-			-			-			-			-
Instructional Management	1.00	48,469		-	48,469		-	48,469		-	48,489		-
Deans, Directors & Coordinators	4.00	78,344		-	80,489		-	80,489		-	79,774		-
CFO / Director of Finance	-			-			-			-			-
Operation / Business Manager	-			-			-			-			-
Administrative Staff	2.00	25,952		-	32,117		-	33,252		-	28,710		-
TOTAL ADMINISTRATIVE STAFF	7.00	-	152,765	-	161,075	-	-	162,210	-	-	156,973	-	-
INSTRUCTIONAL PERSONNEL COSTS													
Teachers - Regular	28.00	480,708		-	481,622		-	481,622		-	481,317		-
Teachers - SPED	11.00	228,121		-	228,121		-	228,121		-	228,121		-
Substitute Teachers	-	2,475		-	4,950		-	4,950		-	4,125		-
Teaching Assistants	-	-		-	-		-	-		-	-		-
Specialty Teachers	11.50	248,783		-	326,074		-	329,096		-	296,711		-
Aides	8.38	21,454		-	56,315		-	61,528		-	38,488		-
Therapists & Counselors	1.00	17,046		-	17,046		-	17,046		-	17,046		-
Other	3.56	-		-	-		-	-		-	-		-
TOTAL INSTRUCTIONAL	63.44	-	998,587	-	1,114,128	-	-	1,122,363	-	-	1,065,808	-	-
NON-INSTRUCTIONAL PERSONNEL COSTS													
Nurse	-	29,311		-	55,369		-	59,377		-	41,907		-
Librarian	-	-		-	-		-	-		-	-		-
Custodian	-	-		-	-		-	-		-	-		-
Security	-	-		-	-		-	-		-	-		-
Other	-	16,145		-	21,625		-	22,634		-	18,597		-
TOTAL NON-INSTRUCTIONAL	-	-	45,456	-	76,994	-	-	82,011	-	-	60,504	-	-
SUBTOTAL PERSONNEL SERVICE COSTS	70.44	-	1,196,808	-	1,352,197	-	-	1,366,584	-	-	1,283,285	-	-
PAYROLL TAXES AND BENEFITS													
Payroll Taxes		94,333		-	103,342		-	104,547		-	98,903		-
Fringe / Employee Benefits		168,832		-	171,217		-	171,261		-	170,371		-
Retirement / Pension		26,564		-	28,456		-	28,804		-	27,410		-
TOTAL PAYROLL TAXES AND BENEFITS		-	289,729	-	303,015	-	-	304,612	-	-	296,684	-	-
TOTAL PERSONNEL SERVICE COSTS	70.44	-	1,486,537	-	1,655,212	-	-	1,671,196	-	-	1,579,969	-	-
CONTRACTED SERVICES													
Accounting / Audit		13,414		-	60,720		-	101,798		-	74,883		-
Legal		3,561		-	3,561		-	3,561		-	3,567		-
Management Company Fee		-		-	-		-	-		-	-		-
Nurse Services		-		-	-		-	-		-	-		-
Food Service / School Lunch		-		-	-		-	-		-	-		-
Payroll Services		-		-	-		-	-		-	-		-
Special Ed Services		37,056		-	67,993		-	70,380		-	59,627		-
Titlement Services (i.e. Title I)		1,457		-	2,914		-	2,914		-	2,428		-
Other Purchased / Professional / Consulting		34,225		-	131,545		-	201,703		-	154,527		-
TOTAL CONTRACTED SERVICES		-	89,713	-	266,733	-	-	380,356	-	-	295,032	-	-

	BROOKLYN EXCELSIOR CHARTER SCHOOL												
	Budget / Operating Plan												
	2022-23												
Total Revenue	-	2,250,443	-	-	4,453,174	-	-	4,359,916	-	-	3,862,870	-	-
Total Expenses	-	2,882,017	-	-	3,816,569	-	-	4,356,561	-	-	3,860,077	-	-
Net Income	-	(631,574)	-	-	636,605	-	-	3,355	-	-	2,793	-	-
Actual Student Enrollment	-	707	-	-	707	-	-	707	-	-	707	-	-
	Prior Year Actual 2021-22 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		8,750		-	8,750		-	8,750		-	8,750		-
Classroom / Teaching Supplies & Materials		16,356		-	30,672		-	30,624		-	25,723		-
Special Ed Supplies & Materials		357		-	714		-	714		-	595		-
Textbooks / Workbooks		82,838		-	32,619		-	24,792		-	20,655		-
Supplies & Materials other		20,432		-	39,414		-	39,414		-	33,092		-
Equipment / Furniture		52,855		-	93,315		-	93,315		-	79,852		-
Telephone		625		-	625		-	625		-	626		-
Technology		63,952		-	80,254		-	80,254		-	74,898		-
Student Testing & Assessment		3,264		-	6,529		-	6,529		-	5,441		-
Field Trips		994		-	1,988		-	1,988		-	1,656		-
Transportation (student)		31,605		-	63,210		-	63,210		-	52,675		-
Student Services - other		45		-	45		-	45		-	45		-
Office Expense		13,261		-	20,097		-	22,450		-	19,747		-
Staff Development		38,878		-	175,278		-	285,287		-	217,869		-
Staff Recruitment		38,300		-	212,514		-	363,174		-	274,333		-
Student Recruitment / Marketing		82,516		-	201,314		-	329,961		-	262,396		-
School Meals / Lunch		53,745		-	102,497		-	102,497		-	86,252		-
Travel (Staff)		1,597		-	1,889		-	1,889		-	1,794		-
Fundraising		-		-	-		-	-		-	-		-
Other		-		-	-		-	-		-	-		-
TOTAL SCHOOL OPERATIONS	-	510,370	-	-	1,071,724	-	-	1,455,518	-	-	1,166,399	-	-
FACILITY OPERATION & MAINTENANCE													
Insurance		11,276		-	11,276		-	11,276		-	11,294		-
Janitorial		45,118		-	48,504		-	48,504		-	47,441		-
Building and Land Rent / Lease / Facility Finance Interest		632,853.00		-	632,853		-	632,853		-	633,866		-
Repairs & Maintenance		45,138		-	68,932		-	91,764		-	69,093		-
Equipment / Furniture		6,175		-	6,175		-	6,175		-	6,185		-
Security		1,045		-	1,123		-	1,123		-	1,099		-
Utilities		53,792		-	54,037		-	57,796		-	49,699		-
TOTAL FACILITY OPERATION & MAINTENANCE	-	795,397	-	-	822,900	-	-	849,491	-	-	818,677	-	-
DEPRECIATION & AMORTIZATION				-			-			-			-
COVID-19 / CONTINGENCY				-			-			-			-
DEFERRED RENT				-			-			-			-
TOTAL EXPENSES	-	2,882,017	-	-	3,816,569	-	-	4,356,561	-	-	3,860,077	-	-
NET INCOME	-	(631,574)	-	-	636,605	-	-	3,355	-	-	2,793	-	-

	BROOKLYN EXCELSIOR CHARTER SCHOOL Budget / Operating Plan 2022-23												
Total Revenue	-	2,250,443	-	-	4,453,174	-	-	4,359,916	-	-	3,862,870	-	-
Total Expenses	-	2,882,017	-	-	3,816,569	-	-	4,356,561	-	-	3,860,077	-	-
Net Income	-	(631,574)	-	-	636,605	-	-	3,355	-	-	2,793	-	-
Actual Student Enrollment	-	707	-	-	707	-	-	707	-	-	707	-	-
	Prior Year Actual 2021-22 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: NYC CHANCELLOR'S OFFICE - ALL OTHER School Districts: (Weighted Avg) TOTAL ENROLLMENT REVENUE PER PUPIL EXPENSES PER PUPIL	-	1	-	-	1	-	-	1	-	-	1	-	-
	-	707	-	-	707	-	-	707	-	-	707	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
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BROOKLYN EXCELSIOR CHARTER SCHOOL					
Budget / Operating Plan					
2022-23					
Total Revenue	14,926,403	14,926,403	-	14,926,403	14,926,403
Total Expenses	14,915,224	14,915,224	-	(14,915,224)	(14,915,224)
Net Income	11,179	11,179	-	11,179	11,179
Actual Student Enrollment					
Total Year			VARIANCE		
Original Budget	Revised Budget	Variance	Original Budget vs. PY Budget	Revised Budget vs. PY Budget	
REVENUE					
REVENUES FROM STATE SOURCES					
Per Pupil Revenue	2022-23				
NYC CHANCELLOR'S OFFICE	17,266	11,876,883	11,876,883	-	11,876,883
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
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-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
ALL OTHER School Districts: (Weighted Avg)	-	-	-	-	-
TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding)	17,266	11,876,883	11,876,883	-	11,876,883
Special Education Revenue		1,129,072	1,129,072	-	1,129,072
Grants		-	-	-	-
Stimulus		-	-	-	-
DYCD (Department of Youth and Community Development)		-	-	-	-
Other		-	-	-	-
NYC DoE Rental Assistance		-	-	-	-
Other		8,674	8,674	-	8,674
TOTAL REVENUE FROM STATE SOURCES		13,014,629	13,014,629	-	13,014,629
REVENUE FROM FEDERAL FUNDING					
IDEA Special Needs		131,973	131,973	-	131,973
Title I		278,674	278,674	-	278,674
Title Funding - Other		5,596	5,596	-	5,596
School Food Service (Free Lunch)		347,498	347,498	-	347,498
Grants		-	-	-	-
Charter School Program (CSP) Planning & Implementation		-	-	-	-
Other		1,142,033	1,142,033	-	1,142,033
Other		-	-	-	-
TOTAL REVENUE FROM FEDERAL SOURCES		1,905,774	1,905,774	-	1,905,774
LOCAL and OTHER REVENUE					
Contributions and Donations		-	-	-	-
Fundraising		-	-	-	-
Erate Reimbursement		-	-	-	-
Earnings on Investments		-	-	-	-
Interest Income		-	-	-	-
Food Service (Income from meals)		-	-	-	-
Text Book		-	-	-	-
OTHER		6,000	6,000	-	6,000
TOTAL REVENUE FROM LOCAL and OTHER SOURCES		6,000	6,000	-	6,000
TOTAL REVENUE		14,926,403	14,926,403	-	14,926,403

DESCRIPTION OF ASSUMPTIONS

State Food Revenue

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		BROOKLYN EXCELSIOR CHARTER SCHOOL					DESCRIPTION OF ASSUMPTIONS
		Budget / Operating Plan					
		2022-23					
		14,926,403	14,926,403	-	14,926,403	14,926,403	
		14,915,224	14,915,224	-	(14,915,224)	(14,915,224)	
		11,179	11,179	-	11,179	11,179	
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	-	-	-	-	-	-	
Instructional Management	1.00	193,896	193,896	-	(193,896)	(193,896)	
Deans, Directors & Coordinators	4.00	319,096	319,096	-	(319,096)	(319,096)	
CFO / Director of Finance	-	-	-	-	-	-	
Operation / Business Manager	-	-	-	-	-	-	
Administrative Staff	2.00	120,031	120,031	-	(120,031)	(120,031)	
TOTAL ADMINISTRATIVE STAFF	7.00	633,023	633,023	-	(633,023)	(633,023)	
INSTRUCTIONAL PERSONNEL COSTS							
Teachers - Regular	28.00	1,925,269	1,925,269	-	(1,925,269)	(1,925,269)	
Teachers - SPED	11.00	912,484	912,484	-	(912,484)	(912,484)	
Substitute Teachers	-	16,500	16,500	-	(16,500)	(16,500)	
Teaching Assistants	-	-	-	-	-	-	
Specialty Teachers	11.50	1,200,664	1,200,664	-	(1,200,664)	(1,200,664)	
Aides	8.38	177,785	177,785	-	(177,785)	(177,785)	
Therapists & Counselors	1.00	68,184	68,184	-	(68,184)	(68,184)	
Other	3.56	-	-	-	-	-	
TOTAL INSTRUCTIONAL	63.44	4,300,886	4,300,886	-	(4,300,886)	(4,300,886)	
NON-INSTRUCTIONAL PERSONNEL COSTS							
Nurse	-	185,964	185,964	-	(185,964)	(185,964)	
Librarian	-	-	-	-	-	-	
Custodian	-	-	-	-	-	-	
Security	-	-	-	-	-	-	
Other	-	79,001	79,001	-	(79,001)	(79,001)	
TOTAL NON-INSTRUCTIONAL	-	264,965	264,965	-	(264,965)	(264,965)	
SUBTOTAL PERSONNEL SERVICE COSTS		70.44	5,198,874	5,198,874	-	(5,198,874)	
PAYROLL TAXES AND BENEFITS							
Payroll Taxes		401,125	401,125	-	(401,125)	(401,125)	
Fringe / Employee Benefits		681,681	681,681	-	(681,681)	(681,681)	
Retirement / Pension		111,234	111,234	-	(111,234)	(111,234)	
TOTAL PAYROLL TAXES AND BENEFITS		1,194,040	1,194,040	-	(1,194,040)	(1,194,040)	
TOTAL PERSONNEL SERVICE COSTS		70.44	6,392,914	6,392,914	-	(6,392,914)	
CONTRACTED SERVICES							
Accounting / Audit		250,815	250,815	-	(250,815)	(250,815)	
Legal		14,250	14,250	-	(14,250)	(14,250)	
Management Company Fee		-	-	-	-	-	
Nurse Services		-	-	-	-	-	
Food Service / School Lunch		-	-	-	-	-	
Payroll Services		-	-	-	-	-	
Special Ed Services		235,056	235,056	-	(235,056)	(235,056)	
Titlement Services (i.e. Title I)		9,713	9,713	-	(9,713)	(9,713)	
Other Purchased / Professional / Consulting		522,000	522,000	-	(522,000)	(522,000)	
TOTAL CONTRACTED SERVICES		1,031,834	1,031,834	-	(1,031,834)	(1,031,834)	

BROOKLYN EXCELSIOR CHARTER SCHOOL					
Budget / Operating Plan					
2022-23					
Total Revenue	14,926,403	14,926,403	-	14,926,403	14,926,403
Total Expenses	14,915,224	14,915,224	-	(14,915,224)	(14,915,224)
Net Income	11,179	11,179	-	11,179	11,179
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	35,000	35,000	-	(35,000)	(35,000)
Classroom / Teaching Supplies & Materials	103,375	103,375	-	(103,375)	(103,375)
Special Ed Supplies & Materials	2,380	2,380	-	(2,380)	(2,380)
Textbooks / Workbooks	160,904	160,904	-	(160,904)	(160,904)
Supplies & Materials other	132,352	132,352	-	(132,352)	(132,352)
Equipment / Furniture	319,337	319,337	-	(319,337)	(319,337)
Telephone	2,501	2,501	-	(2,501)	(2,501)
Technology	299,358	299,358	-	(299,358)	(299,358)
Student Testing & Assessment	21,763	21,763	-	(21,763)	(21,763)
Field Trips	6,626	6,626	-	(6,626)	(6,626)
Transportation (student)	210,700	210,700	-	(210,700)	(210,700)
Student Services - other	180	180	-	(180)	(180)
Office Expense	75,555	75,555	-	(75,555)	(75,555)
Staff Development	717,312	717,312	-	(717,312)	(717,312)
Staff Recruitment	888,321	888,321	-	(888,321)	(888,321)
Student Recruitment / Marketing	876,187	876,187	-	(876,187)	(876,187)
School Meals / Lunch	344,991	344,991	-	(344,991)	(344,991)
Travel (Staff)	7,169	7,169	-	(7,169)	(7,169)
Fundraising	-	-	-	-	-
Other	-	-	-	-	-
TOTAL SCHOOL OPERATIONS	4,204,011	4,204,011	-	(4,204,011)	(4,204,011)
FACILITY OPERATION & MAINTENANCE					
Insurance	45,122	45,122	-	(45,122)	(45,122)
Janitorial	189,567	189,567	-	(189,567)	(189,567)
Building and Land Rent / Lease / Facility Finance Interest	2,532,425	2,532,425	-	(2,532,425)	(2,532,425)
Repairs & Maintenance	274,927	274,927	-	(274,927)	(274,927)
Equipment / Furniture	24,710	24,710	-	(24,710)	(24,710)
Security	4,390	4,390	-	(4,390)	(4,390)
Utilities	215,324	215,324	-	(215,324)	(215,324)
TOTAL FACILITY OPERATION & MAINTENANCE	3,286,465	3,286,465	-	(3,286,465)	(3,286,465)
DEPRECIATION & AMORTIZATION					
	-	-	-	-	-
COVID-19 / CONTINGENCY					
	-	-	-	-	-
DEFERRED RENT					
	-	-	-	-	-
TOTAL EXPENSES	14,915,224	14,915,224	-	(14,915,224)	(14,915,224)
NET INCOME	11,179	11,179	-	11,179	11,179

DESCRIPTION OF ASSUMPTIONS

BROOKLYN EXCELSIOR CHARTER SCHOOL					
Budget / Operating Plan					
2022-23					
Total Revenue	14,926,403	14,926,403	-	14,926,403	14,926,403
Total Expenses	14,915,224	14,915,224	-	(14,915,224)	(14,915,224)
Net Income	11,179	11,179	-	11,179	11,179
Actual Student Enrollment					
Total Year			VARIANCE		
Original Budget	Revised Budget	Variance	Original Budget vs. PY Budget	Revised Budget vs. PY Budget	DESCRIPTION OF ASSUMPTIONS
ENROLLMENT - *School Districts Are Linked To Above Entries* Number of Districts: NYC CHANCELLOR'S OFFICE - - - - - - - - - - - - ALL OTHER School Districts: (Weighted Avg) TOTAL ENROLLMENT REVENUE PER PUPIL EXPENSES PER PUPIL					

	BROOKLYN EXCELSIOR CHARTER SCHOOL Budget / Operating Plan 2022-23													
Total Revenue	-	2,250,443	-	-	4,453,174	-	-	4,359,916	-	-	3,862,870	-	-	14,926,403
Total Expenses	-	2,882,017	-	-	3,816,569	-	-	4,356,561	-	-	3,860,077	-	-	14,915,224
Net Income	-	(631,574)	-	-	636,605	-	-	3,355	-	-	2,793	-	-	11,179
Actual Student Enrollment	-	707	-	-	707	-	-	707	-	-	707	-	-	
	Prior Year Actual 2021-22 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
		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	-	(631,574)	-	-	636,605	-	-	3,355	-	-	2,793	-	-	11,179
Beginning Cash Balance	-	-	-	-	(631,574)	-	-	5,031	-	-	8,386	-	-	-
ENDING CASH BALANCE	-	(631,574)	-	-	5,031	-	-	8,386	-	-	11,179	-	-	11,179

		BROOKLYN EXCELSIOR CHARTER SCHOOL				DESCRIPTION OF ASSUMPTIONS
		Budget / Operating Plan				
		2022-23				
Total Revenue	14,926,403	-	14,926,403	14,926,403		
Total Expenses	14,915,224	-	(14,915,224)	(14,915,224)		
Net Income	11,179	-	11,179	11,179		
Actual Student Enrollment						
		Total Year		VARIANCE		
		Revised		Original	Revised	
		Budget	Variance	Budget vs. PY Budget	Budget vs. PY Budget	
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	11,179	-	11,179	11,179		
Beginning Cash Balance	-	-	-	-	-	
ENDING CASH BALANCE	11,179	-	11,179	11,179		

BROOKLYN EXCELSIOR CHARTER SCHOOL
BALANCE SHEET
2022-23

	Prior Year	Q1	Q2	Q3	Q4
	2021-22	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>	-	-	-	-	-
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	-	-	-	-	-
Other	-	-	-	-	-
TOTAL CURRENT LIABILITIES	-	-	-	-	-
<u>LONG-TERM DEBT and NOTES PAYABLE, net current maturities</u>	-	-	-	-	-
TOTAL LIABILITIES	-	-	-	-	-
<u>NET ASSETS</u>					
Unrestricted	-	-	-	-	-
Temporarily restricted	-	-	-	-	-
TOTAL NET ASSETS	-	-	-	-	-
TOTAL LIABILITIES AND NET ASSETS	-	-	-	-	-

BROOKLYN EXCELSIOR CHARTER SCHOOL

Budget / Operating Plan

2022-23

Total Revenue	-	2,250,443	-	-	4,453,174	-	-	4,359,916	-	-	3,862,870	-
Total Expenses	-	2,882,017	-	-	3,816,569	-	-	4,356,561	-	-	3,860,077	-
Net Income	-	(631,574)	-	-	636,605	-	-	3,355	-	-	2,793	-
Actual Student Enrollment	-	707	-	-	707	-	-	707	-	-	707	-

*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		
	Current			Current			Current			Current		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance

EXPENSES		Quarter 0										
		No. of Positions										
ADMINISTRATIVE STAFF PERSONNEL COSTS												
Executive Management	-	-	-	-	-	-	-	-	-	-	-	-
Instructional Management	-	48,469	-	-	48,469	-	-	48,469	-	-	48,489	-
Deans, Directors & Coordinators	-	78,344	-	-	80,489	-	-	80,489	-	-	79,774	-
CFO / Director of Finance	-	-	-	-	-	-	-	-	-	-	-	-
Operation / Business Manager	-	-	-	-	-	-	-	-	-	-	-	-
Administrative Staff	-	25,952	-	-	32,117	-	-	33,252	-	-	28,710	-
TOTAL ADMINISTRATIVE STAFF	-	-	152,765	-	-	161,075	-	-	162,210	-	-	156,973
INSTRUCTIONAL PERSONNEL COSTS												
Teachers - Regular	-	480,708	-	-	481,622	-	-	481,622	-	-	481,317	-
Teachers - SPED	-	228,121	-	-	228,121	-	-	228,121	-	-	228,121	-
Substitute Teachers	-	2,475	-	-	4,950	-	-	4,950	-	-	4,125	-
Teaching Assistants	-	-	-	-	-	-	-	-	-	-	-	-
Specialty Teachers	-	248,783	-	-	326,074	-	-	329,096	-	-	296,711	-
Aides	-	21,454	-	-	56,315	-	-	61,528	-	-	38,488	-
Therapists & Counselors	-	17,046	-	-	17,046	-	-	17,046	-	-	17,046	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTIONAL	-	-	998,587	-	-	1,114,128	-	-	1,122,363	-	-	1,065,808
NON-INSTRUCTIONAL PERSONNEL COSTS												
Nurse	-	29,311	-	-	55,369	-	-	59,377	-	-	41,907	-
Librarian	-	-	-	-	-	-	-	-	-	-	-	-
Custodian	-	-	-	-	-	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	16,145	-	-	21,625	-	-	22,634	-	-	18,597	-
TOTAL NON-INSTRUCTIONAL	-	-	45,456	-	-	76,994	-	-	82,011	-	-	60,504
SUBTOTAL PERSONNEL SERVICE COSTS	-	-	1,196,808	-	-	1,352,197	-	-	1,366,584	-	-	1,283,285
PAYROLL TAXES AND BENEFITS												
Payroll Taxes	-	94,333	-	-	103,342	-	-	104,547	-	-	98,903	-
Fringe / Employee Benefits	-	168,832	-	-	171,217	-	-	171,261	-	-	170,371	-
Retirement / Pension	-	26,564	-	-	28,456	-	-	28,804	-	-	27,410	-
TOTAL PAYROLL TAXES AND BENEFITS	-	-	289,729	-	-	303,015	-	-	304,612	-	-	296,684
TOTAL PERSONNEL SERVICE COSTS	-	-	1,486,537	-	-	1,655,212	-	-	1,671,196	-	-	1,579,969
CONTRACTED SERVICES												
Accounting / Audit	-	13,414	-	-	60,720	-	-	101,798	-	-	74,883	-
Legal	-	3,561	-	-	3,561	-	-	3,561	-	-	3,567	-
Management Company Fee	-	-	-	-	-	-	-	-	-	-	-	-
Nurse Services	-	-	-	-	-	-	-	-	-	-	-	-
Food Service / School Lunch	-	-	-	-	-	-	-	-	-	-	-	-
Payroll Services	-	-	-	-	-	-	-	-	-	-	-	-
Special Ed Services	-	37,056	-	-	67,993	-	-	70,380	-	-	59,627	-
Titlement Services (i.e. Title I)	-	1,457	-	-	2,914	-	-	2,914	-	-	2,428	-
Other Purchased / Professional / Consulting	-	34,225	-	-	131,545	-	-	201,703	-	-	154,527	-
TOTAL CONTRACTED SERVICES	-	-	89,713	-	-	266,733	-	-	380,356	-	-	295,032

BROOKLYN EXCELSIOR CHARTER SCHOOL

Budget / Operating Plan

2022-23

Total Revenue	-	2,250,443	-	-	4,453,174	-	-	4,359,916	-	-	3,862,870	-
Total Expenses	-	2,882,017	-	-	3,816,569	-	-	4,356,561	-	-	3,860,077	-
Net Income	-	(631,574)	-	-	636,605	-	-	3,355	-	-	2,793	-
Actual Student Enrollment	-	707	-	-	707	-	-	707	-	-	707	-

*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		8,750	-		8,750	-		8,750	-		8,750	-
Classroom / Teaching Supplies & Materials		16,356	-		30,672	-		30,624	-		25,723	-
Special Ed Supplies & Materials		357	-		714	-		714	-		595	-
Textbooks / Workbooks		82,838	-		32,619	-		24,792	-		20,655	-
Supplies & Materials other		20,432	-		39,414	-		39,414	-		33,092	-
Equipment / Furniture		52,855	-		93,315	-		93,315	-		79,852	-
Telephone		625	-		625	-		625	-		626	-
Technology		63,952	-		80,254	-		80,254	-		74,898	-
Student Testing & Assessment		3,264	-		6,529	-		6,529	-		5,441	-
Field Trips		994	-		1,988	-		1,988	-		1,656	-
Transportation (student)		31,605	-		63,210	-		63,210	-		52,675	-
Student Services - other		45	-		45	-		45	-		45	-
Office Expense		13,261	-		20,097	-		22,450	-		19,747	-
Staff Development		38,878	-		175,278	-		285,287	-		217,869	-
Staff Recruitment		38,300	-		212,514	-		363,174	-		274,333	-
Student Recruitment / Marketing		82,516	-		201,314	-		329,961	-		262,396	-
School Meals / Lunch		53,745	-		102,497	-		102,497	-		86,252	-
Travel (Staff)		1,597	-		1,889	-		1,889	-		1,794	-
Fundraising		-	-		-	-		-	-		-	-
Other		-	-		-	-		-	-		-	-
TOTAL SCHOOL OPERATIONS	-	510,370	-	-	1,071,724	-	-	1,455,518	-	-	1,166,399	-
FACILITY OPERATION & MAINTENANCE												
Insurance		11,276	-		11,276	-		11,276	-		11,294	-
Janitorial		45,118	-		48,504	-		48,504	-		47,441	-
Building and Land Rent / Lease / Facility Finance Interest		632,853	-		632,853	-		632,853	-		633,866	-
Repairs & Maintenance		45,138	-		68,932	-		91,764	-		69,093	-
Equipment / Furniture		6,175	-		6,175	-		6,175	-		6,185	-
Security		1,045	-		1,123	-		1,123	-		1,099	-
Utilities		53,792	-		54,037	-		57,796	-		49,699	-
TOTAL FACILITY OPERATION & MAINTENANCE	-	795,397	-	-	822,900	-	-	849,491	-	-	818,677	-
DEPRECIATION & AMORTIZATION		-	-		-	-		-	-		-	-
COVID-19 / CONTINGENCY		-	-		-	-		-	-		-	-
DEFERRED RENT		-	-		-	-		-	-		-	-
TOTAL EXPENSES	-	2,882,017	-	-	3,816,569	-	-	4,356,561	-	-	3,860,077	-
NET INCOME	-	(631,574)	-	-	636,605	-	-	3,355	-	-	2,793	-

Budget / Operating Plan

2022-23

***NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed**

TOTALS AND VARIANCE ANALYSIS

[illegible]

REVENUE

REVENUES FROM STATE SOURCES

Per Pupil Revenue

NYC CHANCELLOR'S OFFICE

2022-23
Per Pupil Rate

[illegible]

ALL OTHER School Districts: (Count = 0)

TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding)

Special Education Revenue

Grants

Stimulus

DYCD (Department of Youth and Community Development)

Other

NYC DoE Rental Assistance

Other

TOTAL REVENUE FROM STATE SOURCES

REVENUE FROM FEDERAL FUNDING

IDEA Special Needs

Title I

Title Funding - Other

School Food Service (Free Lunch)

Grants

Charter School Program (CSP) Planning & Implementation

Other

Other

TOTAL REVENUE FROM FEDERAL SOURCES

LOCAL and OTHER REVENUE

Contributions and Donations

Fundraising

Erate Reimbursement

Earnings on Investments

Interest Income

Food Service (Income from meals)

Text Book

OTHER

TOTAL REVENUE FROM LOCAL and OTHER SOURCES

TOTAL REVENUE

BROOKLYN EXCELSIOR CHARTER SCHOOL											
Budget / Operating Plan											
2022-23											
Total Revenue	-	-	-	14,926,403	(14,926,403)	-	-	14,926,403	(14,926,403)	-	-
Total Expenses	-	-	-	14,915,224	14,915,224	-	-	14,915,224	14,915,224	-	-
Net Income	-	-	-	11,179	(11,179)	-	-	11,179	(11,179)	-	-
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 (Current Quarter)	Actual vs. Current Budget	Actual vs. Current Budget TY	Original Budget (Current Quarter)	Actual vs. Original Budget	Original Budget TY	PY Actual (PY TY / No. of COMPLETED Actual CY Quarters)	Actual CY vs. Actual PY
EXPENSES											
ADMINISTRATIVE STAFF PERSONNEL COSTS											
Executive Management	-	-	-	-	-	-	-	-	-	-	-
Instructional Management	-	-	-	193,896	193,896	-	-	193,896	193,896	-	-
Deans, Directors & Coordinators	-	-	-	319,096	319,096	-	-	319,096	319,096	-	-
CFO / Director of Finance	-	-	-	-	-	-	-	-	-	-	-
Operation / Business Manager	-	-	-	-	-	-	-	-	-	-	-
Administrative Staff	-	-	-	120,031	120,031	-	-	120,031	120,031	-	-
TOTAL ADMINISTRATIVE STAFF	-	-	-	633,023	633,023	-	-	633,023	633,023	-	-
INSTRUCTIONAL PERSONNEL COSTS											
Teachers - Regular	-	-	-	1,925,269	1,925,269	-	-	1,925,269	1,925,269	-	-
Teachers - SPED	-	-	-	912,484	912,484	-	-	912,484	912,484	-	-
Substitute Teachers	-	-	-	16,500	16,500	-	-	16,500	16,500	-	-
Teaching Assistants	-	-	-	-	-	-	-	-	-	-	-
Specialty Teachers	-	-	-	1,200,664	1,200,664	-	-	1,200,664	1,200,664	-	-
Aides	-	-	-	177,785	177,785	-	-	177,785	177,785	-	-
Therapists & Counselors	-	-	-	68,184	68,184	-	-	68,184	68,184	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTIONAL	-	-	-	4,300,886	4,300,886	-	-	4,300,886	4,300,886	-	-
NON-INSTRUCTIONAL PERSONNEL COSTS											
Nurse	-	-	-	185,964	185,964	-	-	185,964	185,964	-	-
Librarian	-	-	-	-	-	-	-	-	-	-	-
Custodian	-	-	-	-	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	79,001	79,001	-	-	79,001	79,001	-	-
TOTAL NON-INSTRUCTIONAL	-	-	-	264,965	264,965	-	-	264,965	264,965	-	-
SUBTOTAL PERSONNEL SERVICE COSTS	-	-	-	5,198,874	5,198,874	-	-	5,198,874	5,198,874	-	-
PAYROLL TAXES AND BENEFITS											
Payroll Taxes	-	-	-	401,125	401,125	-	-	401,125	401,125	-	-
Fringe / Employee Benefits	-	-	-	681,681	681,681	-	-	681,681	681,681	-	-
Retirement / Pension	-	-	-	111,234	111,234	-	-	111,234	111,234	-	-
TOTAL PAYROLL TAXES AND BENEFITS	-	-	-	1,194,040	1,194,040	-	-	1,194,040	1,194,040	-	-
TOTAL PERSONNEL SERVICE COSTS	-	-	-	6,392,914	6,392,914	-	-	6,392,914	6,392,914	-	-
CONTRACTED SERVICES											
Accounting / Audit	-	-	-	250,815	250,815	-	-	250,815	250,815	-	-
Legal	-	-	-	14,250	14,250	-	-	14,250	14,250	-	-
Management Company Fee	-	-	-	-	-	-	-	-	-	-	-
Nurse Services	-	-	-	-	-	-	-	-	-	-	-
Food Service / School Lunch	-	-	-	-	-	-	-	-	-	-	-
Payroll Services	-	-	-	-	-	-	-	-	-	-	-
Special Ed Services	-	-	-	235,056	235,056	-	-	235,056	235,056	-	-
Titlement Services (i.e. Title I)	-	-	-	9,713	9,713	-	-	9,713	9,713	-	-
Other Purchased / Professional / Consulting	-	-	-	522,000	522,000	-	-	522,000	522,000	-	-
TOTAL CONTRACTED SERVICES	-	-	-	1,031,834	1,031,834	-	-	1,031,834	1,031,834	-	-

BROOKLYN EXCELSIOR CHARTER SCHOOL											
Budget / Operating Plan											
2022-23											
Total Revenue	-	-	-	14,926,403	(14,926,403)	-	-	14,926,403	(14,926,403)	-	-
Total Expenses	-	-	-	14,915,224	14,915,224	-	-	14,915,224	14,915,224	-	-
Net Income	-	-	-	11,179	(11,179)	-	-	11,179	(11,179)	-	-
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
SCHOOL OPERATIONS											
Board Expenses	-	-	-	35,000	35,000	-	-	35,000	35,000	-	-
Classroom / Teaching Supplies & Materials	-	-	-	103,375	103,375	-	-	103,375	103,375	-	-
Special Ed Supplies & Materials	-	-	-	2,380	2,380	-	-	2,380	2,380	-	-
Textbooks / Workbooks	-	-	-	160,904	160,904	-	-	160,904	160,904	-	-
Supplies & Materials other	-	-	-	132,352	132,352	-	-	132,352	132,352	-	-
Equipment / Furniture	-	-	-	319,337	319,337	-	-	319,337	319,337	-	-
Telephone	-	-	-	2,501	2,501	-	-	2,501	2,501	-	-
Technology	-	-	-	299,358	299,358	-	-	299,358	299,358	-	-
Student Testing & Assessment	-	-	-	21,763	21,763	-	-	21,763	21,763	-	-
Field Trips	-	-	-	6,626	6,626	-	-	6,626	6,626	-	-
Transportation (student)	-	-	-	210,700	210,700	-	-	210,700	210,700	-	-
Student Services - other	-	-	-	180	180	-	-	180	180	-	-
Office Expense	-	-	-	75,555	75,555	-	-	75,555	75,555	-	-
Staff Development	-	-	-	717,312	717,312	-	-	717,312	717,312	-	-
Staff Recruitment	-	-	-	888,321	888,321	-	-	888,321	888,321	-	-
Student Recruitment / Marketing	-	-	-	876,187	876,187	-	-	876,187	876,187	-	-
School Meals / Lunch	-	-	-	344,991	344,991	-	-	344,991	344,991	-	-
Travel (Staff)	-	-	-	7,169	7,169	-	-	7,169	7,169	-	-
Fundraising	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
TOTAL SCHOOL OPERATIONS	-	-	-	4,204,011	4,204,011	-	-	4,204,011	4,204,011	-	-
FACILITY OPERATION & MAINTENANCE											
Insurance	-	-	-	45,122	45,122	-	-	45,122	45,122	-	-
Janitorial	-	-	-	189,567	189,567	-	-	189,567	189,567	-	-
Building and Land Rent / Lease / Facility Finance Interest	-	-	-	2,532,425	2,532,425	-	-	2,532,425	2,532,425	-	-
Repairs & Maintenance	-	-	-	274,927	274,927	-	-	274,927	274,927	-	-
Equipment / Furniture	-	-	-	24,710	24,710	-	-	24,710	24,710	-	-
Security	-	-	-	4,390	4,390	-	-	4,390	4,390	-	-
Utilities	-	-	-	215,324	215,324	-	-	215,324	215,324	-	-
TOTAL FACILITY OPERATION & MAINTENANCE	-	-	-	3,286,465	3,286,465	-	-	3,286,465	3,286,465	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-	-	-	-	-	-	-
COVID-19 / CONTINGENCY	-	-	-	-	-	-	-	-	-	-	-
DEFERRED RENT	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	-	-	-	14,915,224	14,915,224	-	-	14,915,224	14,915,224	-	-
NET INCOME	-	-	-	11,179	(11,179)	-	-	11,179	(11,179)	-	-

BROOKLYN EXCELSIOR CHARTER SCHOOL											
Budget / Operating Plan											
2022-23											
Total Revenue	-	-	-	14,926,403	(14,926,403)	-	-	14,926,403	(14,926,403)	-	-
Total Expenses	-	-	-	14,915,224	14,915,224	-	-	14,915,224	14,915,224	-	-
Net Income	-	-	-	11,179	(11,179)	-	-	11,179	(11,179)	-	-
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 (Current Quarter)			Actual vs. Current Current Budget - TY			Actual vs. Original Current Current Budget TY			Actual vs. PY Actual (PY TY / No. of COMPLETED Actual CY Quarters)	
	Actual			Current Budget			Original Budget			Actual CY	Actual PY
ENROLLMENT - *School Districts Are Linked To Above Entries*	* Enrollment Data Based on Last Actual Quarter Completed										
NYC CHANCELLOR'S OFFICE	-	-	-				-	-		-	-
-	-	-	-				-	-		-	-
-	-	-	-				-	-		-	-
-	-	-	-				-	-		-	-
-	-	-	-				-	-		-	-
-	-	-	-				-	-		-	-
-	-	-	-				-	-		-	-
-	-	-	-				-	-		-	-
-	-	-	-				-	-		-	-
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-	-	-	-				-	-		-	-
-	-	-	-				-	-		-	-
-	-	-	-				-	-		-	-
-	-	-	-				-	-		-	-
-	-	-	-				-	-		-	-
-	-	-	-				-	-		-	-
-	-	-	-				-	-		-	-
ALL OTHER School Districts: (Count = 0)	-	-	-				-	-		-	-
TOTAL ENROLLMENT	-	-	-				-	-		-	-
REVENUE PER PUPIL	-	-	-				-	-		-	-
EXPENSES PER PUPIL	-	-	-				-	-		-	-



Charter Schools Institute
The State University of New York

Annual Report Requirement
for SUNY Authorized Charter Schools
BROOKLYN EXCELSIOR CHARTER SCHOOL
2022-23

Administrative
expenditures per pupil:

\$0.00

Per NYS Statute

Administrative expenditures per pupil: the sum of all general administration salaries and other general administration expenditures divided by the total number of enrolled students. Employee benefit costs or expenditures should not be reported here.

***NOTE: THIS TAB ONLY NEEDS TO BE COMPLETED FOR Q4**

October 28, 2022

To the Board of Directors
Brooklyn Excelsior Charter School

We have audited the financial statements of Brooklyn Excelsior Charter School (the "School") as of and for the years ended June 30, 2022 and 2021 and have issued our report thereon dated October 28, 2022. Professional standards require that we provide you with the following information related to our audits.

Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated March 17, 2022, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audits of the financial statements do not relieve you or management of your responsibilities. Our responsibility is to plan and perform the audits to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement.

As part of our audits, we considered the internal control of Brooklyn Excelsior Charter School. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are responsible for communicating significant matters related to the audits that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

Our audits of Brooklyn Excelsior Charter School's financial statements have also been conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. Under *Government Auditing Standards*, we are obligated to communicate certain matters that come to our attention related to our audits to those responsible for the governance of Brooklyn Excelsior Charter School, including compliance with certain provisions of laws, regulations, contracts, and grant agreements; certain instances of error or fraud; illegal acts applicable to government agencies; and significant deficiencies in internal control that we identify during our audits. Toward this end, we issued a separate letter dated October 28, 2022 regarding our consideration of Brooklyn Excelsior Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements.

Planned Scope and Timing of the Audits

We performed the audits according to the planned scope and timing previously communicated to you in our meeting about planning matters on August 9, 2022.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by Brooklyn Excelsior Charter School are described in Note 2 to the financial statements.

As described in Note 2, the School adopted FASB ASU No. 2020-07, *Not-for-Profit Entities (Topic 58): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. This ASU requires contributed nonfinancial assets to be presented as a separate line item in the statement of activities, apart from contributions of cash and other financial assets. It also adds disclosure requirements for contributed nonfinancial assets, including qualitative information such as whether the contribution was monetized or utilized, how it was utilized (if applicable), the School's policy for monetizing vs. utilizing, a description of donor-imposed restrictions, and a description of how the fair value was determined. The new guidance was applied using the retrospective method.

We noted no transactions entered into by Brooklyn Excelsior Charter School during the year for which there is a lack of authoritative guidance or consensus.

We noted no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

There were no significant balances, amounts, or disclosures in the financial statements based on sensitive management estimates.

The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audits

We encountered no significant difficulties in performing and completing our audits.

Disagreements with Management

For the purpose of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report.

We are pleased to report that no such disagreements arose during the course of our audits.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audits, other than those that are trivial, and communicate them to the appropriate level of management.

We did not detect any misstatements as a result of audit procedures.

Significant Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the School, and business plans and strategies that may affect the risks of material misstatement, with management each year prior to our retention as the School's auditors. However, these discussions occurred in the normal course of our professional relationship, and our responses were not a condition of our retention.

As required by 2 CFR Part 200, we have also completed an audit of the federal programs administered by the School. The results of that audit are provided to the board of directors in our report on compliance with requirements applicable to each major program and on internal control over compliance in accordance with 2 CFR Part 200 dated October 28, 2022.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 28, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a second opinion on certain situations. If a consultation involves application of an accounting principle to the School's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts.

To our knowledge, there were no such consultations with other accountants.

This information is intended solely for the use of the board of directors and management of Brooklyn Excelsior Charter School and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Plante Moran, PC

A handwritten signature in black ink, appearing to read "Michael Lamfers".

Michael A. Lamfers, CPA
Partner

A handwritten signature in black ink, appearing to read "Michelle M. Goss".

Michelle M. Goss, CPA
Partner

BROOKLYN EXCELSIOR CHARTER SCHOOL



**Financial Statements, Additional
Information, and Federal Awards
Supplemental Information as of and for the
Years Ended June 30, 2022 and 2021, and
Independent Auditor's Reports**

**NATIONAL
HERITAGE
ACADEMIES®**



BROOKLYN EXCELSIOR CHARTER SCHOOL

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Independent Auditor's Report

To the Board of Directors
Brooklyn Excelsior Charter School

Report on the Audits of the Financial Statements

Opinion

We have audited the financial statements of Brooklyn Excelsior Charter School (the "School") as of and for the years ended June 30, 2022 and 2021 and the related notes to the financial statements, which collectively comprise the School's financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the School as of June 30, 2022 and 2021 and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (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 Audits of the Financial Statements* section of our report. We are required to be independent of the School and to meet our ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit 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 for 12 months beyond the financial statements date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audits of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that audits 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 judgment made by a reasonable user based on the financial statements.

To the Board of Trustees
Brooklyn Excelsior Charter School

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

- Exercise professional judgment and maintain professional skepticism throughout the audits.
- 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 audits 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 audits, significant audit findings, and certain internal control-related matters that we identified during the audits.

Other Information

Our audits were conducted for the purpose of forming opinions on the financial statements that collectively comprise Brooklyn Excelsior Charter School's basic financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"), and supplemental New York State Education Department schedule of functional expenses, as identified in the table of contents, are presented for the purpose of additional analysis and are not a required part of the financial statements.

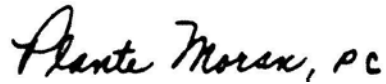
The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audits of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

The supplemental New York State Education Department schedule of functional expenses has not been subjected to the auditing procedures applied in the audits of the financial statements, and, accordingly, we do not express an opinion or provide any assurance on it.

To the Board of Trustees
Brooklyn Excelsior Charter School

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2022 on our consideration of Brooklyn Excelsior Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is 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 Brooklyn Excelsior Charter School's internal control over financial reporting or on compliance. That report is an integral part of audits performed in accordance with *Government Auditing Standards* in considering Brooklyn Excelsior Charter School's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Plante Morax, PC". The signature is written in a cursive, flowing style.

October 28, 2022

BROOKLYN EXCELSIOR CHARTER SCHOOL

STATEMENT OF FINANCIAL POSITION JUNE 30, 2022 AND 2021

	2022	2021
ASSETS		
CURRENT ASSETS:		
Cash	\$ 30,194	\$ 26,498
Due from governmental revenue sources	<u>549,356</u>	<u>718,428</u>
Total current assets	<u>579,550</u>	<u>744,926</u>
NON-CURRENT ASSETS:		
Capital assets, net	-	883
Restricted cash	<u>77,310</u>	<u>77,287</u>
TOTAL	<u>\$ 656,860</u>	<u>\$ 823,096</u>
 LIABILITIES AND NET ASSETS		
LIABILITIES:		
Deferred revenue	\$ 123,471	\$ 1,778
Accounts payable	14,497	1,120
Contracted service fee payable	<u>367,480</u>	<u>793,943</u>
Total liabilities	<u>505,448</u>	<u>796,841</u>
NET ASSETS - Net Assets without Donor Restriction	<u>151,412</u>	<u>26,255</u>
TOTAL	<u>\$ 656,860</u>	<u>\$ 823,096</u>

See notes to financial statements

BROOKLYN EXCELSIOR CHARTER SCHOOL**STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS
YEARS ENDED JUNE 30, 2022 AND 2021**

	2022	2021
REVENUES, GAINS AND OTHER SUPPORT:		
Public School District		
Resident Student Enrollment	\$ 10,644,916	\$ 11,125,076
Students with Disabilities	1,062,696	1,283,573
Grants, Contracts, and other:		
State and local	-	-
Federal - Title, IDEA, and ESSER	858,439	829,450
Other	40,438	36,656
Child Nutrition Program - Federal	480,619	118,093
Child Nutrition Program - State	8,971	3,126
	<u>13,096,079</u>	<u>13,395,974</u>
Total revenues, gains and other support	13,096,079	13,395,974
EXPENSES:		
Contracted service fee:		
Program services	10,363,493	9,923,976
Management and general	2,565,022	3,436,998
Board funds	41,524	32,303
Depreciation	883	10,581
	<u>12,970,922</u>	<u>13,403,858</u>
Total Expenses	12,970,922	13,403,858
CHANGE IN NET ASSETS	125,157	(7,884)
NET ASSETS		
Beginning of year	<u>26,255</u>	<u>34,139</u>
End of year	<u>\$ 151,412</u>	<u>\$ 26,255</u>

See notes to financial statements.

BROOKLYN EXCELSIOR CHARTER SCHOOL

STATEMENT OF CASH FLOWS YEARS ENDED JUNE 30, 2022 AND 2021

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
State aid	\$ 11,750,391	\$ 12,453,307
Other state sources	8,782	(18,026)
Federal sources	1,582,028	526,902
Private sources	45,643	35,206
Payments for services rendered	<u>(13,383,125)</u>	<u>(12,994,671)</u>
Net Cash Provided by Operating Activities	<u>3,719</u>	<u>2,718</u>
NET INCREASE IN CASH AND RESTRICTED CASH	3,719	2,718
CASH AND RESTRICTED CASH - Beginning of year	<u>103,785</u>	<u>101,067</u>
CASH AND RESTRICTED CASH - End of year	<u><u>\$ 107,504</u></u>	<u><u>\$ 103,785</u></u>

See notes to financial statements.

BROOKLYN EXCELSIOR CHARTER SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

1. NATURE OF OPERATIONS

Brooklyn Excelsior Charter School (the “School”) is a public charter school as defined by Article 56 of the New York State Education Law which provides education based on rigorous teaching methods, parental involvement, student responsibility, and basic moral values. The School operates under a charter approved by the State University of New York Charter School Institute, which is responsible for oversight of the School’s operations. The charter expires June 30, 2023 and is subject to renewal. The School provides education, at no cost to the parent, to students in kindergarten through the eighth grade. Enrollment is open to all appropriately aged children without regard to gender, ethnic background, disability, and/or religious affiliation. The School is exempt from federal income tax under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(3).

The School’s primary source of revenue is provided by the State of New York and consists of an amount per student multiplied by weighted average student counts.

The Board of Trustees of the School has entered into a management agreement (the “agreement”) with National Heritage Academies, Inc. (NHA) which requires NHA to provide administration, strategic planning and all labor, materials, equipment, and supervision necessary for the provision of educational services to students. As part of the consideration received under the agreement, NHA also provides the facility in which the School operates. The agreement will continue until termination or expiration of the charter, unless at least 90 days written notice of intent to terminate or renegotiate is given by either the School or NHA.

Under the terms of the agreement, NHA receives as remuneration for its services an amount equal to the total revenue received by the School from all revenue sources and NHA allocates the Board of Trustees an amount equal to the lessor of two percent of state per pupil aid or \$35,000. These funds are property of the School and may be used by the School at the discretion of the board.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting — The financial statements have been prepared in accordance with generally accepted accounting principles accepted in the United States of America for not-for-profit organizations.

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

Cash — Cash as of June 30, 2022 and 2021 represents bank deposits which are covered by federal depository insurance.

Restricted Cash — Under the requirements of NYSED, the School has agreed to establish a reserve cash account and maintain a minimum balance of \$75,000. At June 30, 2022 and 2021, \$77,310 and \$77,287, respectively, of cash is restricted for that purpose. In the event of dissolution of the School, the reserve cash account would be used to pay for legal and audit expenses associated with the dissolution.

Deferred Revenue — Deferred revenue as of June 30, 2022 and 2021 consists of funds received for services which have not yet been performed.

Contracted Service Fee Payable — Contracted service fee payable represents a timing difference between funds received from governmental sources and amounts payable to NHA in accordance with the services agreement.

Capital Assets — Capital assets, which include other equipment, are reported at historical cost. Capital assets are defined by the School as assets with an initial individual cost of more than \$2,000 and an estimated useful life in excess of one year.

Other equipment is depreciated using the straight-line method over useful lives of 3-10 years.

The Financial Statements — The financial statements are presented as follows:

Net assets and changes therein are classified and reported as follows:

- *Net Assets without Donor Restriction* – Net assets which are not subject to donor imposed or governmental stipulations.
- *Net Assets with Donor Restrictions* – Net assets subject to stipulations imposed by donors and grantors. As of June 30, 2022 and 2021, no net assets are considered to be with donor restrictions.

Revenues and contributions are reported as follows:

- Revenues, gains and other support are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed or governmental restrictions. Expenses are reported as decreases in net assets without donor restrictions. Other assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation or governmental restriction. Expiration of temporary restrictions on net assets (i.e., the donor-stipulated purposes has been fulfilled and/or the stipulated time has elapsed) are reported as reclassifications between the applicable classes of net assets.
- Revenue is recorded when earned, regardless of the timing of related cash flows. Grants are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Income Taxes — The School operates as a nonprofit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The School has received notification from the Internal Revenue Service (IRS) that they are considered exempt from Federal income tax under Section 501(c)(3) of the internal revenue code.

Accordingly, no provision for federal income taxes has been made.

Contribution of Nonfinancial Assets – Included as revenue, gains, and other support in the Statement of Activities are contributions of nonfinancial assets also known as gifts in-kind. Contributed professional services are recognized if the services received a) create or enhance non-financial assets or b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. These services are recognized as program revenue and expense and are valued at the estimated fair market value for the services as provided by the donor.

Adoption of a New Accounting Pronouncement — In September 2020, the FASB issued ASU 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. This standard requires contributed nonfinancial assets be presented as a separate line item in the statement of activities, apart from contributions of cash and other financial assets. It also adds disclosure requirements for contributed nonfinancial assets including qualitative information such as whether the contribution was monetized or utilized, how it was utilized (if applicable), the Academy's policy for monetizing vs. utilizing, a description of donor-imposed restrictions, and a description of how the fair value was determined. This standard was adopted for the year ended June 30, 2022.

Adoption of a New Accounting Pronouncement – As of July 1, 2021, the School adopted the Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2016-02, *Leases*. The ASU requires leases to recognize a right-to-use asset and related lease liability for all leases, with a limited exception for short-term leases. Leases will be classified as either finance or operating, with the classification affect the pattern of expense recognition in the statement of financial position. The School elected to adopt the ASU using the modified retrospective method as of July 1, 2021. The impact of the adoption was not significant as the facility sublease agreement with NHA is consider short-term as disclosed in Note 9.

3. DUE FROM GOVERNMENTAL SOURCES

Receivables as of June 30, 2022 for the Academy included \$42,048 in state aid receivable, \$495,714 in federal grants receivable, and \$11,594 in other state receivable. The Academy considers all receivables to be fully collectible; accordingly, no allowance for uncollectible amounts is recorded.

4. LIQUIDITY

The School has \$579,550 and \$744,926 of financial assets available within one year of the balance sheet date to meet cash needs for general expenditures consisting of cash of \$30,194 and \$26,498 and amounts due from governmental revenue sources of \$549,356 and \$718,428 at June 30, 2022 and 2021, respectively. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the balance sheet date.

The School has a goal to maintain financial assets, which consist of cash and short-term receivables on hand to meet 60 days of normal operating expenses, which are, on average, approximately \$2,162,000 and 2,253,000 at June 30, 2022 and 2021, respectively.

While the School does not currently carry financial assets in excess of 60 days of normal operating expenses, due to their management agreement with NHA, NHA is required make contributions to the School if the School's expenditures exceed the school's revenue during the year.

5. FUNCTIONAL EXPENSES

The School provides educational services to its students. Expenses related to providing these services are as follows for the years ended June 30, 2022 and 2021, respectively:

	<u>2022</u>	<u>2021</u>
Program services		
Contracted service fee	\$ 10,363,493	\$ 9,923,976
Board expenses	41,524	32,303
Depreciation	<u>883</u>	<u>10,581</u>
Total program services	10,405,900	9,966,860
Management and general		
Contracted service fee	2,565,022	3,436,998
Total	<u>\$ 12,970,922</u>	<u>\$ 13,403,858</u>

The costs of providing the program and support services are allocated on an actual basis, when possible. Certain expenses attributable to more than one function and require an allocation on a reasonable basis that is consistently applied. Management and general expenses consist of expenditures incurred by the School based on their usage of management company services. Usage of management company services are calculated on a variety of different allocation methods based on various cost centers.

6. RISK MANAGEMENT

The School is exposed to various risks of loss related to general liability. Commercial insurance policies to cover certain risks of loss have been obtained. There have been no significant reductions in insurance coverage during fiscal year 2022 or 2021, and claims did not exceed coverage less retained risk deductible amounts in the past fiscal year.

7. CONTINGENCIES

The School has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as not being appropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds will be immaterial. No provision has been made in the accompanying financial statements for the refund of grant monies.

8. CAPITAL ASSETS

Capital asset activity of the school was as follows:

Year Ended June 30, 2022	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
Equipment	\$ 105,813	\$ -	\$ -	\$ 105,813
Less accumulated depreciation — equipment	<u>104,930</u>	<u>883</u>	<u>-</u>	<u>105,813</u>
Total capital asset activity, net	<u>\$ 883</u>	<u>\$ (883)</u>	<u>\$ -</u>	<u>\$ -</u>

Year Ended June 30, 2021	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
Equipment	\$ 105,813	\$ -	\$ -	\$ 105,813
Less accumulated depreciation — equipment	<u>94,349</u>	<u>10,581</u>	<u>-</u>	<u>104,930</u>
Total capital asset activity, net	<u>\$ 11,464</u>	<u>\$ (10,581)</u>	<u>\$ -</u>	<u>\$ 883</u>

9. LEASES

The School has entered into a sublease agreement with NHA for a facility to house the School. The lease term is from August 1, 2018 through July 31, 2023. Annual rental payments required by the lease were \$2,314,512 payable in twelve monthly payments of \$192,876. This lease is automatically renewed on a year-to-year basis unless a notice of non-renewal is provided by either the School or NHA.

The Academy is not a party to any leasing arrangements that meet the criteria for recognition of lease assets or liabilities under FASB ASU No. 2016-02, *Leases* based on the noncancellable period being less than twelve months and applicability of the short-term lease exception for the facility lease agreement.

10. SUBSEQUENT EVENTS

Events or transactions for the year ended June 30, 2022 have been evaluated through October 28, 2022, the date the financial statements were available to be issued. The financial statements and the notes thereto do not reflect events or transactions after this date.

* * * * *

ADDITIONAL INFORMATION

BROOKLYN EXCELSIOR CHARTER SCHOOL

NEW YORK STATE EDUCATION DEPARTMENT SCHEDULE OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2022 WITH COMPARATIVE INFORMATION FOR THE YEAR ENDED JUNE 30, 2021

	2022										2021									
	Program Services					Supporting Services														
	Regular Education	Special Education	Other Education	Total		Fund-raising	Management and General	Total												
Personnel Services Costs																				
Administrative Staff Personnel	\$ 597,065	\$ 643,030	- \$	- \$	597,065	\$ -	- \$	- \$	- \$	597,065							\$ 566,835			
Instructional Personnel	2,967,262				3,610,292					3,610,292							3,596,717			
Non-Instructional Personnel	207,178				207,178												223,899			
Total Salaries and Staff	3,771,505	643,030			4,414,535												4,387,451			
Fringe Benefits & Payroll Taxes	619,023	113,835			732,858												873,167			
Retirement	77,144	15,501			92,645												88,354			
Management Company Fees	-	-			-					-							-			
Legal Service	14,822	-			14,822												3,815			
Accounting / Audit Services	12,336	-			12,336												313,889			
Other Purchased / Professional / Consulting Services	412,660	297,952			710,612												1,109,792			
Building and Land Rent / Lease	1,888,602	494,492			2,383,094												2,434,603			
Repairs & Maintenance	240,154	62,880			303,034												463,800			
Insurance	35,965	9,417			45,382												43,467			
Utilities	173,033	45,305			218,338												167,606			
Supplies / Materials	277,317	-			277,317												353,074			
Equipment / Furnishings	148,354	38,843			187,197												181,338			
Staff Development	39,786	156			39,942												125,001			
Marketing / Recruitment	227,790	-			227,790												575,389			
Technology	71,548	33,583			105,131												864,057			
Food Service	345,597	-			345,597												133,239			
Student Services	212,825	-			212,825												244,665			
Office Expense	46,562	-			46,562												63,434			
Depreciation	883	-			883												10,581			
Other	35,000	-			35,000												967,136			
Total Expenses	\$ 8,650,906	\$ 1,754,994	\$ -	\$ -	\$ 10,405,900	\$ -	\$ -	\$ 2,565,022	\$ 2,565,022	\$ 12,970,922							\$ 13,403,858			

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 Management and the Board of Directors
Brooklyn Excelsior Charter School

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Brooklyn Excelsior Charter School (the "School"), which comprise the statement of financial position as of June 30, 2022 and 2021 and the related statements of activities and change in net assets and cash flows for the years then ended, and the related notes to the financial statements and have issued our report thereon dated October 28, 2022.

Report on Internal Control Over Financial Reporting

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

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 audits we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 School'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.

Report on Compliance and Other Matters

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

To Management and the Board of Directors
Brooklyn Excelsior Charter School

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 School's internal control or on compliance. This report is an integral part of audits performed in accordance with *Government Auditing Standards* in considering the School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Plante Morison, PC

October 28, 2022

SUPPLEMENTAL INFORMATION

Report on Compliance for Each Major Federal Program and
Report on Internal Control Over Compliance Required by the Uniform Guidance

Independent Auditor's Report

To the Board of Directors
Brooklyn Excelsior Charter School

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Brooklyn Excelsior Charter School's (the "School") compliance with the types of compliance requirements identified as subject to audit in the Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of the School's major federal programs for the years ended June 30, 2022 and 2021. The School's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the major federal programs for the years ended June 30, 2022 and 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audits of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audits of Compliance* section of our report.

We are required to be independent of the School and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audits do not provide a legal determination of the School's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the School's federal programs.

Auditor's Responsibilities for the Audits of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School's compliance based on our audits. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that audits conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School's compliance with the requirements of each major federal program as a whole.

In performing audits in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audits.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School's internal control over compliance relevant to the audits in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audits of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audits we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audits were not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

To the Board of Directors
Brooklyn Excelsior Charter School

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

Alante Morsen, PC

October 28, 2022

BROOKLYN EXCELSIOR CHARTER ACADEMY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2022

Program Title/Project Number/Subrecipient Name	Grant/Project Number	ALN Number	Expenditures	Current Year Cash Transferred to Subrecipient
Clusters:				
Child Nutrition Cluster - U.S. Department of Agriculture -				
Passed through the New York State Department of Education:				
Cash Assistance:				
National School Lunch Program 2020-21	211960	10.555	\$ -	\$ -
National School Lunch Program 2021-22	221960	10.555	354,643	-
After School Snack Program 2020-21	221960	10.555	4,295	-
National School Lunch Program (incl. commodities) Subtotal		10.555	358,938	-
National School Breakfast Program 2020-21	211970	10.553		-
National School Breakfast Program 2021-22	221970	10.553	121,681	-
National School Breakfast Program Subtotal		10.553	121,681	-
Total Child Nutrition Cluster			480,619	-
Special Education Cluster - U.S. Department of Education -				
Passed through the New York City School District:				
IDEA Flowthrough:				
IDEA Flowthrough 2022	N/A	84.027	95,570	-
Total Special Education Cluster			95,570	-
Other federal awards:				
Passed through the New York State Department of Education:				
Title I, Part A:				
Title I, Part A 2021	0021214232	84.010	38,464	-
Title I, Part A 2122	0021224232	84.010	228,492	-
Total Title I, Part A		84.010	266,956	-
Title II, Part A - Improving Teacher Quality:				
Title II, Part A 2021	0147214232	84.367	-	-
Title II, Part A 2122	0147224232	84.367	53,831	-
Total Title II, Part A		84.367	53,831	-
Title IV - SSAE:				
Title IV 2021	0204214232	84.424	-	-
Title IV 2122	0204224232	84.424	31,469	-
Total Title IV - SSAE		84.424	31,469	-
Education Stabilization Fund Program - U.S. Department of Education				
Passed through New York State Department of Education				
COVID-19 ESSER Formula Fund I	5890214232	84.425D	10,540	-
COVID-19 ESSER Formula Fund II	5891214232	84.425D	203,840	-
COVID-19 ESSER Formula Fund III ARP	5880214232	84.425U	195,632	-
Total Education Stabilization Fund Program		84.425	410,012	-
Pandemic EBT Local Level Costs 20-21 - U.S. Department of Agriculture -	210980	10.649	601	-
Passed through the New York State Department of Education:				
Total U.S. Department of Education noncluster programs			762,869	-
Total federal awards			<u>\$ 1,339,058</u>	<u>\$ -</u>

BROOKLYN EXCELSIOR CHARTER SCHOOL

Notes to the Schedule of Expenditures of Federal Awards Year Ended June 30, 2022

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Brooklyn Excelsior Charter School (the "School") under programs of the federal government for the year ended June 30, 2022. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the School, it is not intended to and does not present the financial position, changes in net position, or cash flows of the School.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the Schedule are reported on the same basis of accounting as the basic financial statements. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

The School has elected not to use the 10 percent *de minimis* indirect cost rate to recover indirect costs, as allowed under the Uniform Guidance.

Note 3 - Grant Auditor Report

Management has utilized the Federal/State Grant Payments - End of Year Report as published by the New York State Education Department in preparing the schedule of expenditures of federal awards. Unreconciled differences, if any, have been disclosed to the auditor.

Note 4 - Noncash Assistance

The value of the noncash assistance received was determined in accordance with the provisions of the Uniform Guidance and is included in the schedule of expenditures of federal awards.

BROOKLYN EXCELSIOR CHARTER SCHOOL

Schedule of Findings and Questioned Costs Year Ended June 30, 2022

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? ☐ Yes ☒ None reported

Noncompliance material to financial statements noted?

☐ Yes ☒ None reported

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? ☐ Yes ☒ None reported

Type of auditor's report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)?

☐ Yes ☒ No

Identification of major programs:

ALN	Name of Federal Program or Cluster	Opinion
10.553, 10.555	Child Nutrition Cluster	Unmodified
84.425	Education Stabilization Fund Program	Unmodified

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

\$750,000

Auditee qualified as low-risk auditee?

☐ Yes ☒ No

Section II - Financial Statement Audit Findings

Reference Number	Finding	Questioned Costs
Current Year	None	

Section III - Federal Program Audit Findings

Reference Number	Finding	Questioned Costs
Current Year	None	

Brooklyn Excelsior Charter School
Fiscal Year Ended June 30, 2021
Summary Schedule of Prior Audit Findings

Prior Year Finding Number:

2021-001

Fiscal Year in Which the Finding Initially Occurred:

2021

Original Finding Description: The School was found to have used incorrect District Rates used in calculating State Aid Revenue received for the New York City Schools.

Status/Partial Corrective Action (as applicable): Fully Corrected.

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

Trustee Name:

Andra Wishom

Name of Charter School Education Corporation:

Brooklyn Excelsior 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 - current
Trustee

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☒ **None**

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


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

☒ **None**

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

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



	7-27-22
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:

Carol Schulhof

Name of Charter School Education Corporation:

Brooklyn Excelsior 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.).

Secretary - Current
Trustee

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☒ **None**

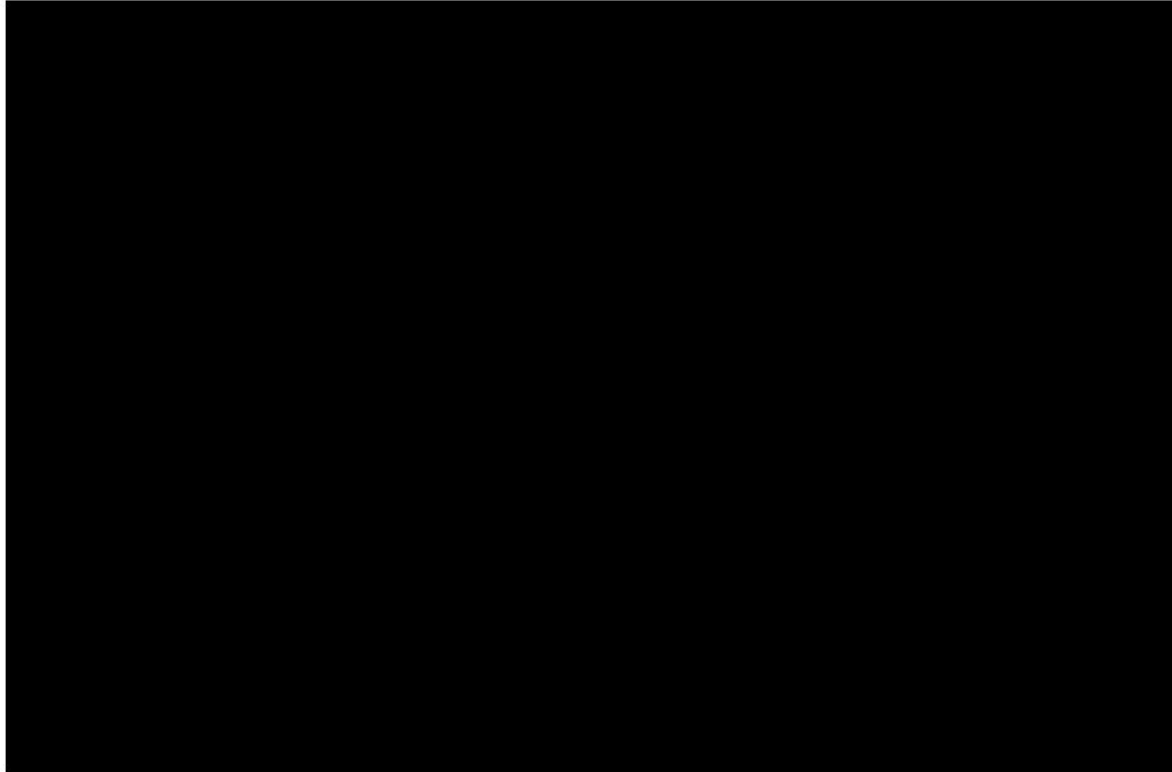
Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you


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

☒ **None**

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

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



	5-23-22
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:

Etta Waddell

Name of Charter School Education Corporation:

Brooklyn Excelsior 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.).

Trustee - Current

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☒ **None**

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


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

☒ **None**

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

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



	7-22-22
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:

Jennifer Wilkins

Name of Charter School Education Corporation:

Brooklyn Excelsior 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.).

Trustee - Current

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**

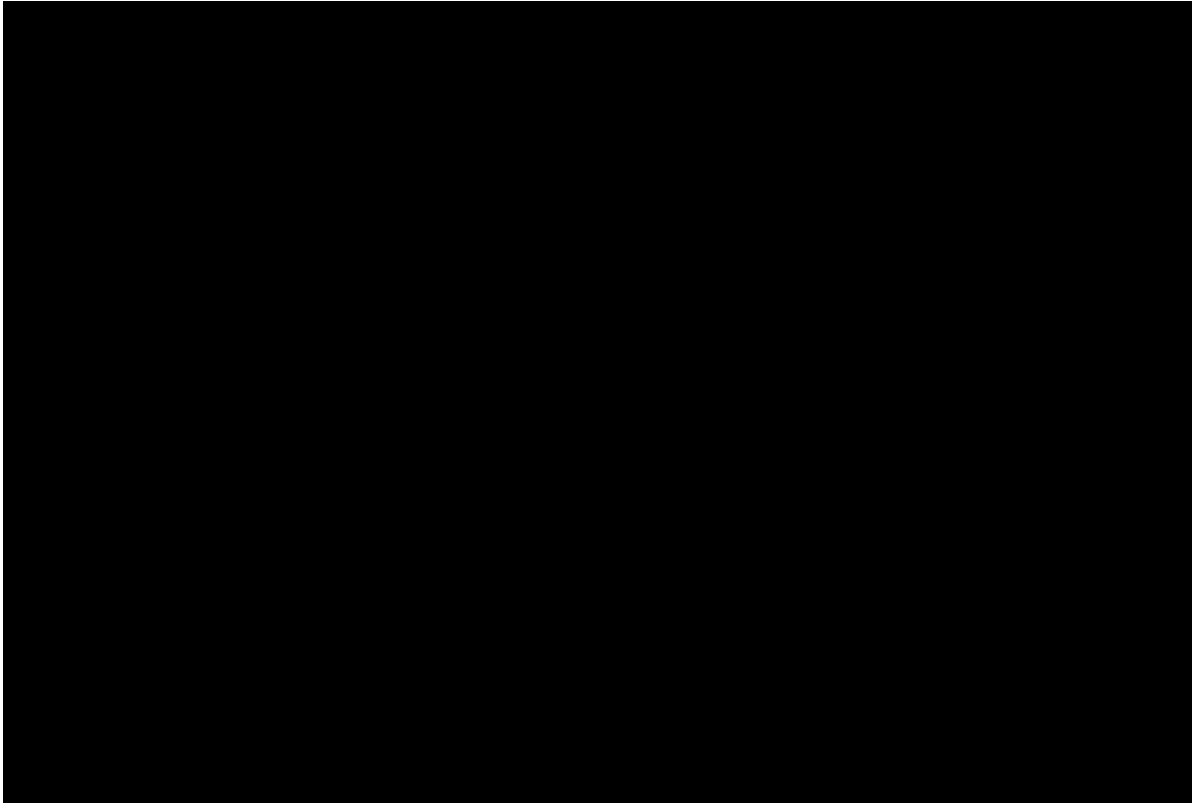
Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you


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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	7-27-22
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:

Lucien Perry

Name of Charter School Education Corporation:

Brooklyn Excelsior 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.).

Vice President - Current
Trustee

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☒ **None**

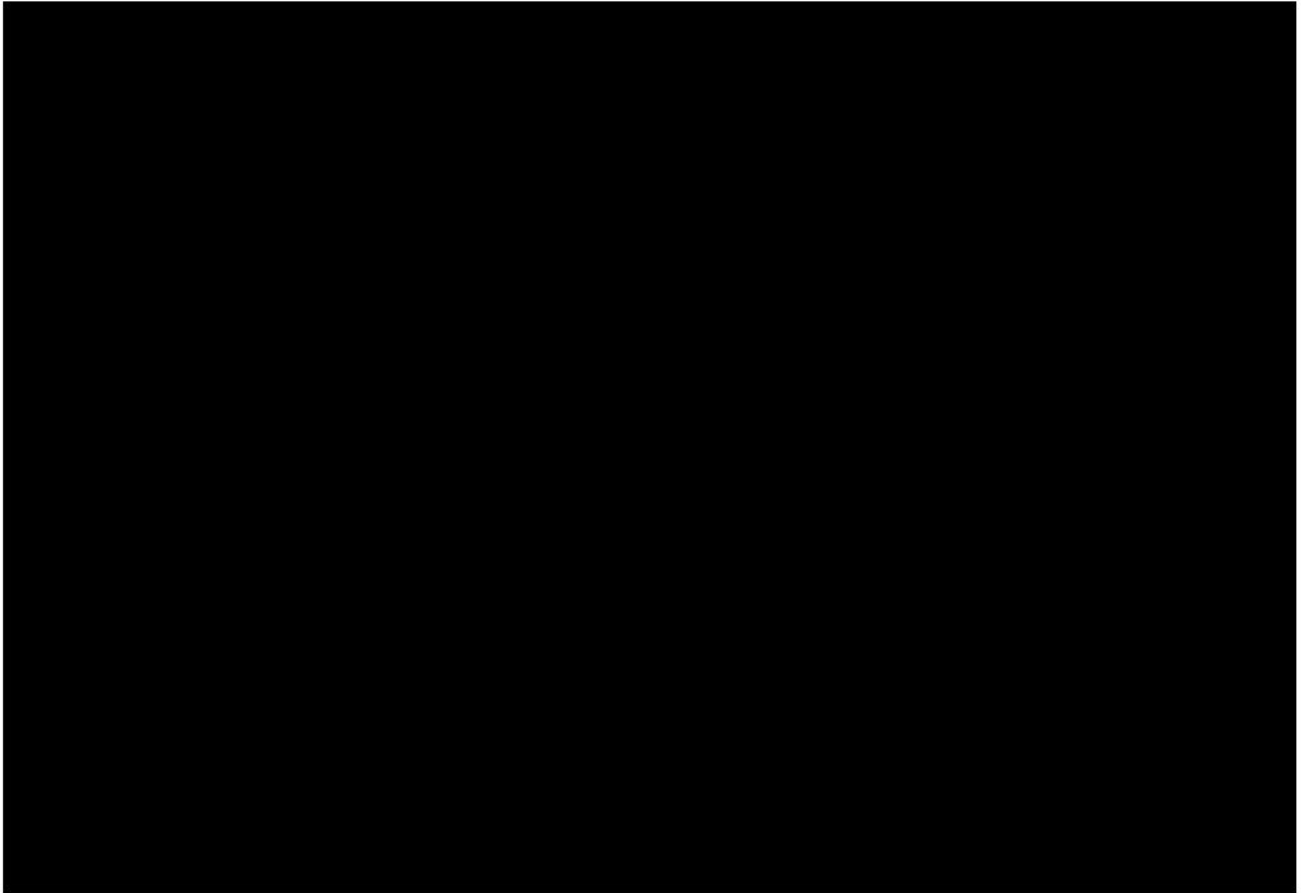
Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you


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☒ **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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	7-24-22
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:

Rudyard Ceres

Name of Charter School Education Corporation:

Brooklyn Excelsior 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.).

President - current

Treasurer

Trustee

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☒ **None**

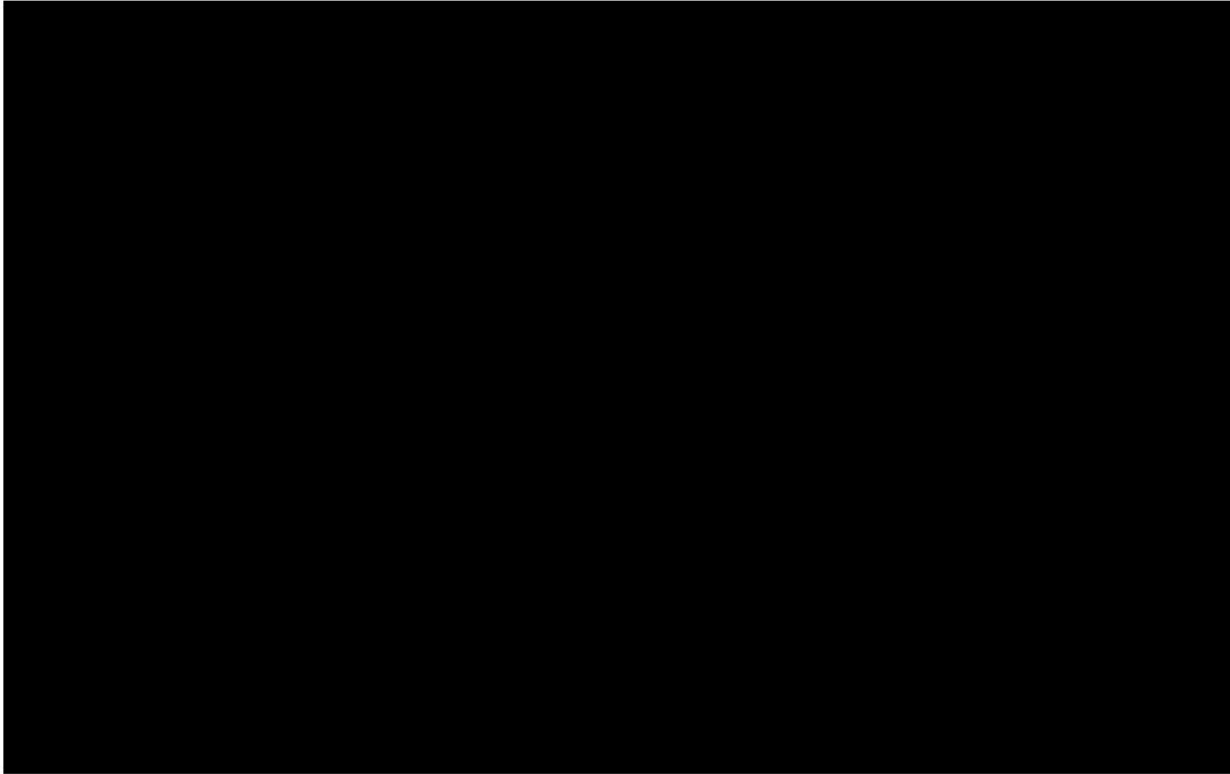
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☒ **None**

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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 Signature	R.W. CERES. Date
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Acceptable signature formats include:

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

last revised 04/2022



Certificate of Occupancy

CO Number: 301756151F

This certifies that the premises described herein conforms substantially to the approved plans and specifications and to the requirements of all applicable laws, rules and regulations for the uses and occupancies specified. No change of use or occupancy shall be made unless a new Certificate of Occupancy is issued. *This document or a copy shall be available for inspection at the building at all reasonable times*

A.	Borough: Brooklyn	Block Number: 01633	Certificate Type: Final
	Address: 856 QUINCY STREET	Lot Number(s): 58	Effective Date: 01/25/2006
	Building Identification Number (BIN): 3044597		
	Special District: None	Building Type: Altered	
This Certificate supercedes CO Number(s): None			
For zoning lot metes & bounds, please see BISWeb.			
B.	Construction classification: OLD CODE: 2	Number of stories: 3	
	Building Occupancy Group classification: G	Height in feet: 75	
	Multiple Dwelling Law Classification: None	Number of dwelling units: 0	
C.	Fire Protection Equipment: None associated with this filing.		
D.	Type and number of open spaces: Parking spaces (4), Parking (3130 square feet)		
E.	This Certificate is issued with the following legal limitations: None		
Borough Comments: None			


Borough Commissioner
Brooklyn 1

Borough Commissioner



Commissioner



Certificate of Occupancy

CO Number:

301756151F

Permissible Use and Occupancy							
Floor From To	Maximum persons permitted	Live load lbs per sq. ft.	Building Code habitable rooms	Building Code occupancy group	Zoning dwelling or rooming units	Zoning use group	Description of use
BAS	150			G		3	
OSP							
001	200			G		3	
002	300			G		3	
003	300			G		3	
ATT				B-2		3	
END OF SECTION							

Borough Commissioner
Brooklyn 1

Borough Commissioner

Commissioner

Brooklyn Excelsior Charter School

2022-23 School Year

July/August						
Su	M	T	W	Th	F	Sa
24	25	26	27	28	29	30
31	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

July 18-21 - NHA Leadership Summit
August 23-25 - New Teacher Summit

5th New Parent Orientation
8th-11th Kinder Camp
23rd-25th New Teacher Orientation
29th Staff PD; 30th Regional PD; 31st Staff PD

September						
Su	M	T	W	Th	F	Sa
				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	

1st-2nd Staff PD
5th Labor Day; 6th Staff PD; 7th First Day School
8th Parent Title1 Mtg; 12th NWEA Window Open
13th-14th iReady Diagnostic
26th-27th Rosh Hashana

October						
Su	M	T	W	Th	F	Sa
						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					

5th Yom Kippur
14th NWEA Window Closes
18th Regional PD

November						
Su	M	T	W	Th	F	Sa
		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			

4th End of Q1; 7th Scholastic Book Fair
8th Election Day; 10th PT Conf.; 11th Veteran's Day
18th Data Dig
24th-25th Thanksgiving Break
28th School Resumes

December						
Su	M	T	W	Th	F	Sa
				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

2nd Data Dig
19th Hanukkah Begins
26th-Jan 2nd Winter Recess

January						
Su	M	T	W	Th	F	Sa
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				

3rd School Resumes
13th Data Dig; End of Q3
16th MLK Day

February						
Su	M	T	W	Th	F	Sa
			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				

8th NWEA Window Closes; 10th Data Dig
20th-24th Mid Winter Recess
27th School Resumes

March						
Su	M	T	W	Th	F	Sa
			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	

13th-6/9 NYSA Testing; 14th-15th Principal Mtg
31st End of Q3

April						
Su	M	T	W	Th	F	Sa
						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						

5th PT Conferences; 6th-14th Spring Break
17th School Resumes; 19th-20th ELA State Testing; 21st ELD
24th ELA Make up Testing

May						
Su	M	T	W	Th	F	Sa
		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		

1st NWEA Window Opens; 2nd-3rd Math State Exam
15th-26th NYSESLAT LRW; 17th-26th NYSESLAT Speaking
23rd-6/2 8th Grade State Science Test
29th Memorial Day

June						
Su	M	T	W	Th	F	Sa
				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	

1st Regional PD
19th Juneteenth; 22nd End of Q4
27th Last Day of School

July						
Su	M	T	W	Th	F	Sa
						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					

4th of July

Students Do Not Report/ Staff Report All Day
Students Report Half Day/ Staff Report All Day
Students/ Staff Do Not Report

Board Approved: 8/11/2022

Last Update: 8/9/2022

180 School Days
7:15am-3:00pm School Hours
7:30am-11:30am (half)
1208 Instructional Hours