

**UNITY PREPARATORY CHARTER SCHOOL OF
BROOKLYN**

BROOKLYN, NEW YORK

**SCHEDULES REQUIRED BY GOVERNMENT
AUDITING STANDARDS AND THE UNIFORM
GUIDANCE**

AND

INDEPENDENT AUDITOR'S REPORTS

JUNE 30, 2023



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BUSINESS
ADVISORS
AND CPAS

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

Board of Trustees
Unity Preparatory Charter School of Brooklyn

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 Unity Preparatory Charter School of Brooklyn, which comprise the statement of financial position as of June 30, 2023 and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended and the related notes to the financial statements and have issued our report thereon dated October 13, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Unity Preparatory Charter School of Brooklyn's internal control over financial reporting (internal control) as a basis for designing 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 Unity Preparatory Charter School of Brooklyn's internal control. Accordingly, we do not express an opinion on the effectiveness of Unity Preparatory Charter School of Brooklyn's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Unity Preparatory Charter School of Brooklyn'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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

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



Rochester, New York
October 13, 2023

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Board of Trustees
Unity Preparatory Charter School of Brooklyn

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unity Preparatory Charter School of Brooklyn's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Unity Preparatory Charter School of Brooklyn's major federal programs for the year ended June 30, 2023. Unity Preparatory Charter School of Brooklyn'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, Unity Preparatory Charter School of Brooklyn complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Unity Preparatory Charter School of Brooklyn's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 Unity Preparatory Charter School of Brooklyn's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Unity Preparatory Charter School of Brooklyn'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 Unity Preparatory Charter School of Brooklyn's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Unity Preparatory Charter School of Brooklyn'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 audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

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

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

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of Unity Preparatory Charter School of Brooklyn's as of and for the year ended June 30, 2023, and have issued our report thereon dated October 13, 2023, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.



Rochester, New York
October 13, 2023

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2023

	<u>Federal AL Number</u>	<u>Pass-through Grantor's Number</u>	<u>Total Federal Expenditures</u>
U.S. Department of Education:			
<u>Passed through New York State Education Department:</u>			
Title I - Grants to Local Educational Agencies	84.010	0021	\$ 205,077
Title IIA - Supporting Effective Instruction			
State Grant	84.367	0147	26,037
Title IV - Student Support and Academic			
Enrichment Program	84.424	0204	14,303
<u>Education Stabilization Funds -</u>			
ESSER II - Elementary and Secondary School			
Emergency Relief Fund	84.425D	5891	320,718
ARP ESSER - American Rescue Plan-Elementary			
and Secondary School Emergency Relief	84.425U	5880	542,219
ARP ESSER HCY - Elementary and Secondary School			
Emergency Relief Fund - Homeless Children & Youth	84.425W	5218	<u>5,523</u>
<i>Total Education Stabilization Funds</i>			<u>868,460</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>1,113,877</u>
 TOTAL ALL PROGRAMS			 <u>\$ 1,113,877</u>

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Cont'd

YEAR ENDED JUNE 30, 2023

NOTE A: BASIS OF PRESENTATION

The above schedule of expenditures of federal awards includes the federal grant activity of Unity Preparatory Charter School of Brooklyn and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, 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.

Unity Preparatory Charter School of Brooklyn has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2023

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

- | | | | | |
|---|-------|-----|----------------------|---------------|
| • Material weakness (es) identified? | _____ | yes | _____ <u>x</u> _____ | no |
| • Significant deficiency(ies) identified that are not considered to be material weaknesses? | _____ | yes | _____ <u>x</u> _____ | none reported |

Noncompliance material to financial statements noted?

_____ yes _____ x _____ no

Federal Awards

Internal control over major programs:

- | | | | | |
|---|-------|-----|----------------------|---------------|
| • Material weakness (es) identified? | _____ | yes | _____ <u>x</u> _____ | no |
| • Significant deficiency(ies) identified that are not considered to be material weaknesses? | _____ | yes | _____ <u>x</u> _____ | 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 2 CFR 200.516(a)?

_____ yes _____ x _____ no

Identification of major program:

AL Number:

84.425D, 84.425U & 84.425W

Name of Federal Program or Cluster:

ESSER II, ARP ESSER & ARP ESSER HCY

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

_____ \$750,000 _____

Auditee qualified as low-risk auditee?

_____ yes _____ x _____ no

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Cont'd

YEAR ENDED JUNE 30, 2023

FINDINGS – FINANCIAL STATEMENT AUDIT

- NONE

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

- NONE

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

- NONE

Application: Unity Preparatory Charter School of Brooklyn

Chris Doscher - cdoscher@unityprep.org
2022-2023 Annual Report

Summary

ID: 0000000271

Last submitted: Nov 1 2023 04:11 PM (EDT)

Labels: Board of Regents

Entry 1 School Info and Cover Page

Completed - Aug 1 2023

Instructions

Required of ALL Charter Schools

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

Entry 1 School Information and Cover Page

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

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

BASIC INFORMATION

a. SCHOOL NAME

(Select name from the drop down menu)

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN 800000075840

a1. Popular School Name

(No response)

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

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

BOARD OF REGENTS

c. School Unionized

Is your charter school unionized?

No

d. DISTRICT / CSD OF LOCATION

CSD #13 - BROOKLYN

e. Date of Approved Initial Charter

Nov 1 2012

f. Date School First Opened for Instruction

Aug 1 2023

g. Approved School Mission and Key Design Elements

(Regents, NYCDOE and Buffalo BOE authorized schools only)

The mission of unity preparatory charter school of brooklyn is to empower students as scholars and citizens so they may lead fulfilling academic, personal, and professional lives.

h. School Website Address

www.unityprep.org

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

655

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

540

k. Grades Served

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

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

Responses Selected:

6
7
8
9
10
11
12

I. Charter Management Organization

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

No

FACILITIES INFORMATION

m. FACILITIES

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

Yes, 2 sites

School Site 1 (Primary)

m1. SCHOOL SITES

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

	Physical Address	Phone Number	District/CSD	Grades to be Served at Site for previous year (K-5, 6-9, etc.)	Grades to be Served at Site for coming year (K-5, 6-9, etc.)	Receives Rental Assistance for Which Grades (If yes, enter the appropriate grades. If no, enter No).
Site 1	432 Monroe Street, Brooklyn NY 11221	7184555046	NYC CSD 13	6-8	6-8	No

m1a. Please provide the contact information for Site 1.

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Joshua Beauregard	Head of School	718-455-5046		jbeauregard@unityprep.org
Operational Leader	Eddie Ortiz	AP Of Operations	718-455-5046		eortiz@unityprep.org
Compliance Contact	Chris Doscher	Director of Administration	718-455-5046		cdoscher@unityprep.org
Complaint Contact	Chris Doscher	Director of Administration	718-455-5046		cdoscher@unityprep.org
DASA Coordinator	Chris Doscher	Director of Administration	718-455-5046		cdoscher@unityprep.org
Phone Contact for After Hours Emergencies	Joshua Beauregard	Head of School	718-455-5046		jbeauregard@unityprep.org

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

Co-located Space

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

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

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

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

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

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

Site 1 Certificate of Occupancy (COO)

Site 1 Fire Inspection Report

This is required, marked optional for administrative purposes.

School Site 2

m2. SCHOOL SITES

Please provide information on Site 2 for the upcoming school year.

		Phone Number	District/CSD	Grades to be Served at Site for previous year (K-5, 6-9, etc.)	Grades to be Served at Site for coming year (K-5, 6-9, etc.)	Receives Rental Assistance for Which Grades (If yes, enter the appropriate grades. If no, enter No).
Site 2	584 Driggs Avenue, Brooklyn, NY 11211	718-682-3725	NYC CSD 14	9-12	9-12	

m2a. Please provide the contact information for Site 2.

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Joshua Beauregard	Head of School	718-682-3725	██████████	jbeauregard@unityprep.org
Operational Leader	Brandon Lopez	AP of Operations	718-682-3725	██████████	blopez@unityprep.org
Compliance Contact	Chris Doscher	Director of Administration	718-682-3725	██████████	cdoscher@unityprep.org
Complaint Contact	Chris Doscher	Director of Administration	718-682-3725	██████████	cdoscher@unityprep.org
DASA Coordinator	Chris Doscher	Director of Administration	718-682-3725	██████████	cdoscher@unityprep.org
Phone Contact for After Hours Emergencies	Joshua Beauregard	Head of School	718-682-3725	██████████	jbeauregard@unityprep.org

m2b. Is site 2 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 2 if located in private space in NYC or located outside of NYC .

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

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

Site 1 Certificate of Occupancy (COO)

[certificate of occupancy 584 Driggs Ave. \(1\).pdf](#)

Filename: certificate of occupancy 584 Driggs Ave. (1).pdf **Size:** 402.7 kB

Site 2 Fire Inspection Report

This is required, marked optional for administrative purposes.

[584 Driggs ave K.pdf](#)

Filename: 584 Driggs ave K.pdf **Size:** 189.5 kB

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

Separate by semi-colon (;)

n/a

CHARTER REVISIONS DURING THE 2022-2023 SCHOOL YEAR

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

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

Yes

o2. Summary of Charter Revisions

	Category (Select Best Description)	Specific Revision (150 word limit)	Date Approved by BOT (if applicable)	Date Approved by Authorizer (if applicable)
1	Change in complaint policy	Unity is submitting a non-material revision to comply with the new guidance from the renewal application.	8/12/22	2/14/23
2	Change in discipline or code of conduct policy	Unity is submitting a non-material revision in order to cComply with the new guidance from the renewal application and rReflect updates made over the past 5 years based on Unity's experiences with students and families as well as Unity's ongoing commitment to equity and inclusion.	8/12/22	Pending
3	Change in design or educational program	Unity is submitting a revision request in order to update the wording of key design elements	8/12/22	5/15/23
4				
5				

More revisions to add?

No

ATTESTATIONS

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

Name	Chris Doscher
Position	Director of Administration
Phone/Extension	347-746-1575
Email	cdoscher@unityprep.org

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

Responses Selected:

Yes

As outlined in ENTRY 10:

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

Responses Selected:

Yes

Signature, Head of Charter School

[Redacted Signature]

Signature, President of the Board of Trustees

[Redacted Signature]

Date

Aug 1 2023



Thank you.

Entry 2 Links to Critical Documents on School Website

Completed - Aug 1 2023

Instructions

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

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

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

6. Authorizer-approved FOIL Policy; and

7. Subject matter list of FOIL records. (Example: See [NYSED Subject Matter List](#))

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

Form for Entry 2 Links to Critical Documents on School Website

School Name: Unity Preparatory Charter School of Brooklyn

Required of ALL Charter Schools noting that SUNY-authorized charter schools are not required to submit item

4: Authorizer-approved DASA policy and NYSED-Approved School Discipline Policy

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

[New York State Report Card](#)

[Emergency Response Plan Memo](#)

[NYSED Subject Matter List](#)

	Link to Documents
1. Current Annual Report (i.e., 2022-2023 Annual Report)	<u>https://www.unityprep.org/governance/annual-report/</u>
2. Board meeting notices, agendas and documents	<u>https://www.unityprep.org/governance/minutes/</u>
3. New York State School Report Card	<u>https://www.unityprep.org/governance/nys-school-report-card/</u>
4. Authorizer-approved DASA Policy and NYSED-Approved School Discipline Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)	<u>https://www.unityprep.org/families/dignity-for-all-students-act-dasa-policy/</u>
5. District-wide safety plan, not a building level safety plan (as per the September 2021 Emergency Response Plan Memo	<u>https://www.unityprep.org/governance/district-wide-safety-plan/</u>
6. Authorizer-approved FOIL Policy	<u>https://www.unityprep.org/families/access-student-grades/</u>
7. Subject matter list of FOIL records. (Example: See NYSED Subject Matter List)	<u>https://www.unityprep.org/families/access-student-grades/</u>

Thank you.



Entry 3 Progress Toward Goals

In Progress - Last edited: Nov 1 2023

Instructions

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

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

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

Entry 3 Progress Toward Goals

PROGRESS TOWARD CHARTER GOALS

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

Complete the tables provided. List each goal and measure as contained in the school's currently approved charter, and indicate whether the school has met or not met the goal. Please provide information for all goals no later than November 1, 2023.

1. ACADEMIC STUDENT PERFORMANCE GOALS

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

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

2022-2023 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal - Met, Not Met or Unable to Assess	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Academic Goal 1	Good Standing	ESEA Accountability Designation	Met	
Academic Goal 2	At least the mean	Comparison of the performance of all schools in NYS with similar grade configurations and similar population of students identified as students with disabilities, English language learners/multi-lingual learners, and economically disadvantaged students. Performance is based on charter schools' aggregate proficiency compared to similar schools (district schools and/or charter schools) on 3-8 ELA, math, and science assessments and/or high school cohort graduation rate outcomes.	Unable to Assess	N/A
Academic Goal 3	Maintenance or increase in 60% of	The % of students in the school maintaining a	Unable to Assess	N/A

	total tested students' proficiency levels	proficient testing level (3 or 4) or trending toward proficiency from one year's test administration to the next.		
Academic Goal 4	Maintenance or increase in 60% of total tested subgroup proficiency levels	The % of students with disabilities, English language learners/multi-lingual learners, and economically disadvantaged students in the school maintaining a proficient testing level (3 or 4) or trending toward proficiency from one year's test administration to the next.	Unable to Assess	N/A
Academic Goal 5	District Proficiency Rate	The % of students who score proficiently on 3-8 State assessments for all students at the school level.	Not Met	<p>Specific strategies to support this goal include:</p> <p>Transition to a new math curriculum better linked to NYS learning standards - Eureka!, along with iReady assessments to measure progress towards mastery.</p> <p>Transition to a new ELA curriculum better linked to NYS learning standards - Wit & Wisdom, along with iReady assessments to measure progress</p>

towards mastery.

Continued evaluation through STAR testing for grades 6-12, increased instructional time for ELA and Math at the middle school level, and targeted daily small-group interventions for students in need of more support based on diagnostic testing.

STAR Testing: All students in Grades 6-12 participate in STAR testing for ELA and Math three times per year. This externally-created, nationally normed assessment allows Unity to longitudinally track student growth and proficiency over time, and has proven to be particularly useful since the suspension of state exams during the COVID-19 pandemic.

Instructional Time: At the middle school level, schedules for students have 9 periods per week of ELA and 7 periods per week of Math, as compared to 5

periods per week of History, Science, and Enrichment. This additional time allows for more opportunities for re-mastery, small group instruction, and practice with new or remedial concepts. Dedicated instructional coach for ELA.

Targeted Daily Small Group Tutoring: Unity has targeted, daily small-group tutoring for students in need of additional support in ELA or Math. Students who are reading below grade level based on state exams or STAR scores are then assessed using Literably, a researchbased and efficient screener. During regular class sessions, students work to develop their reading and writing abilities, making strides towards grade-level competency and beyond. The iReady program clearly tracks student progress in both fluency and comprehension over time, providing additional

				information and context beyond universal STAR testing for Unity's most vulnerable readers.
Academic Goal 6	District Proficiency Rate	The % of students who score proficiently on 3-8 State assessments by subgroup at the school level compared to the subgroup. Includes students with disabilities, English language learners/multi-lingual learners, and economically disadvantaged students.	Met	
Academic Goal 7	District Proficiency Rate	The % of students who score proficiently on 3-8 State assessments for all students by grade level.	Not Met	<p>Specific strategies to support this goal include:</p> <p>Transition to a new math curriculum better linked to NYS learning standards - Eureka!, along with iReady assessments to measure progress towards mastery.</p> <p>Transition to a new ELA curriculum better linked to NYS learning standards - Wit & Wisdom, along with iReady assessments to measure progress</p>

towards mastery.

Continued evaluation through STAR testing for grades 6-12, increased instructional time for ELA and Math at the middle school level, and targeted daily small-group interventions for students in need of more support based on diagnostic testing.

STAR Testing: All students in Grades 6-12 participate in STAR testing for ELA and Math three times per year. This externally-created, nationally normed assessment allows Unity to longitudinally track student growth and proficiency over time, and has proven to be particularly useful since the suspension of state exams during the COVID-19 pandemic.

Instructional Time: At the middle school level, schedules for students have 9 periods per week of ELA and 7 periods per week of Math, as compared to 5

periods per week of History, Science, and Enrichment. This additional time allows for more opportunities for re-mastery, small group instruction, and practice with new or remedial concepts. Dedicated instructional coach for ELA.

Targeted Daily Small Group Tutoring: Unity has targeted, daily small-group tutoring for students in need of additional support in ELA or Math. Students who are reading below grade level based on state exams or STAR scores are then assessed using Literably, a researchbased and efficient screener. During regular class sessions, students work to develop their reading and writing abilities, making strides towards grade-level competency and beyond. The iReady program clearly tracks student progress in both fluency and comprehension over time, providing additional

				information and context beyond universal STAR testing for Unity's most vulnerable readers.
Academic Goal 8	District Proficiency Rate	The % of students who score proficiently on 3-8 State assessments for each subgroup by grade level	Not Met	<p>Specific strategies to support this goal include:</p> <p>Transition to a new math curriculum better linked to NYS learning standards - Eureka!, along with iReady assessments to measure progress towards mastery.</p> <p>Transition to a new ELA curriculum better linked to NYS learning standards - Wit & Wisdom, along with iReady assessments to measure progress towards mastery.</p> <p>Continued evaluation through STAR testing for grades 6-12, increased instructional time for ELA and Math at the middle school level, and targeted daily small-group interventions for students in need of more support based on diagnostic testing.</p> <p>STAR Testing: All</p>

students in Grades 6-12 participate in STAR testing for ELA and Math three times per year. This externally-created, nationally normed assessment allows Unity to longitudinally track student growth and proficiency over time, and has proven to be particularly useful since the suspension of state exams during the COVID-19 pandemic.

Instructional Time: At the middle school level, schedules for students have 9 periods per week of ELA and 7 periods per week of Math, as compared to 5 periods per week of History, Science, and Enrichment. This additional time allows for more opportunities for re-mastery, small group instruction, and practice with new or remedial concepts. Dedicated instructional coach for ELA.

Targeted Daily Small Group Tutoring: Unity has targeted, daily small-group

				<p>tutoring for students in need of additional support in ELA or Math. Students who are reading below grade level based on state exams or STAR scores are then assessed using Literably, a researchbased and efficient screener. During regular class sessions, students work to develop their reading and writing abilities, making strides towards grade-level competency and beyond. The iReady program clearly tracks student progress in both fluency and comprehension over time, providing additional information and context beyond universal STAR testing for Unity's most vulnerable readers.</p>
Academic Goal 9	State Passing Rate	<p>4-year, 5-year, and 6-year cohort Regents testing outcomes for ELA, Mathematics, Science, Global History and Geography, and US History and Government, or a NYSED approved</p>	Unable to Assess	N/A

		equivalent, for all students with an emphasis on the final testing outcome for students. ¹² Passing shall be defined as obtaining a Regents exam score of 65 or higher.		
Academic Goal 10	State Passing Rate	4-year, 5-year, and 6-year cohort Regents testing outcomes for ELA, Mathematics, Science, Global History and Geography, and US History and Government, or a NYSED approved equivalent, by subgroup with an emphasis on the final testing outcome for students. ¹³ Passing shall be defined as obtaining a Regents exam score of 65 or higher.	Unable to Assess	N/A

2. Do have more academic goals to add?

Yes

2022-2023 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal - Met, Not Met or Unable to Assess	2019-2020 progress toward attainment of goal Met/Not Met/Unable to Assess During Due to Closure
Academic Goal 11	State College and Career Readiness Rate	4-year cohort Regents testing outcomes for ELA and Mathematics, or a NYSED approved equivalent, for graduating students. College and career readiness shall be defined as obtaining a Regents exam score of 75 or higher on the ELA Regents test and 80 or higher on any Regents Math test.	Unable to Assess	N/A
Academic Goal 12	State College and Career Readiness Rate	4-year cohort Regents testing outcomes for ELA and Mathematics, or a NYSED approved equivalent, for graduating student subgroups. College and career readiness shall be defined as obtaining a Regents exam score of 75 or higher on the ELA Regents test and 80 or higher on any Regents Math test.	Unable to Assess	N/A

Academic Goal 13	State Graduation Rate	4-year (August), 5-year (August), and 6-year (June) graduation rate for all students with an emphasis on the final graduation outcome for students.	Unable to Assess	N/A
Academic Goal 14	State Graduation Rate	4-year (August), 5-year (August), and 6-year (June) graduation rate for students identified as students with disabilities, English language learners/multi-lingual learners, and economically disadvantaged students with an emphasis on the final graduation outcome for students.	Unable to Assess	N/A
Academic Goal 15	State Graduation Rate Percent	% of all students in a cohort who have passed 3 out of 5 Regents exams, or a NYSED approved equivalent, required for graduation by August of the end of the student's 3rd year of high school (overage/under-credited school cohorts will be measured by their 4th year of high school in passing 3 out of 5 Regents	Unable to Assess	N/A

		exams by August of that year).		
Academic Goal 16	State Graduation Rate Percent	% of cohort by subgroup that has passed 3 out of 5 Regents exams, or a NYSED approved equivalent, required for graduation by the end of the student's 3rd year of high school (overage/under-credited school cohort subgroups will be measured by their 4th year of high school in passing 3 out of 5 Regents exams).	Unable to Assess	N/A
Academic Goal 17				
Academic Goal 18				
Academic Goal 19				
Academic Goal 20				

3. Do have more academic goals to add?

(No response)

2022-2023 Progress Toward Attainment of Academic Goals

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

Academic Goal 42				
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Academic Goal 61				
Academic Goal 62				
Academic Goal 63				
Academic Goal 64				
Academic Goal 65				
Academic Goal 66				
Academic Goal 67				
Academic Goal 59				

Academic Goal 60				
Academic Goal 61				
Academic Goal 62				

4. ORGANIZATION GOALS

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

2022-2023 Progress Toward Attainment of Organization Goals

	Organizational Goal	Measure Used to Evaluate Progress	Goal - Met, Not Met, or Unable to Assess	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Org Goal 1				
Org Goal 2				
Org Goal 3				
Org Goal 4				
Org Goal 5				
Org Goal 6				
Org Goal 7				
Org Goal 8				
Org Goal 9				
Org Goal 10				
Org Goal 11				
Org Goal 12				
Org Goal 13				
Org Goal 14				
Org Goal 15				
Org Goal 16				
Org Goal 17				
Org Goal 18				
Org Goal 19				
Org Goal 20				

5. Do have more organizational goals to add?

(No response)

6. FINANCIAL GOALS

2022-2023 Progress Toward Attainment of Financial Goals

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

7. Do have more financial goals to add?

(No response)

2021-2022 Progress Toward Attainment of Financial Goals

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

Thank you.

Entry 3 Accountability Plan Progress Reports

Incomplete - Hidden from applicant

Instructions

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

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

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

Entry 4 - Audited Financial Statements

Completed - Oct 27 2023

Required of ALL Charter Schools

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

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

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

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN - 06

Filename: UNITY_PREPARATORY_CHARTER_SCHOOL_O_EjewtzC.pdf Size: 426.5 kB

Entry 4a – Audited Financial Report Template (SUNY)

Incomplete - Hidden from applicant

Instructions - SUNY-Authorized Charter Schools ONLY

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

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

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

Completed - Oct 27 2023

Instructions - Regents-Authorized Charter Schools ONLY

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

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

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

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

[22-23 UPCSB audited-financial-report-template-nysed](#)

Filename: 22-23_UPCSB_audited-financial-rep_diQgOfK.xlsx Size: 460.0 kB

Entry 4c – Additional Financial Documents

Completed - Oct 27 2023

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

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

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

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

[2\) UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN - 06](#)

Filename: 2_UNITY_PREPARATORY_CHARTER_SCHOOL_6tMT794.pdf Size: 363.2 kB

[4\) 20230630-Escrow Statement](#)

Filename: 4_20230630-Escrow_Statement.pdf Size: 68.4 kB

Entry 4d - Financial Contact Information

Completed - Oct 17 2023

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

Form for "Financial Contact Information"

1. School Based Fiscal Contact Information

	School Based Fiscal Contact Name	School Based Fiscal Contact Email	School Based Fiscal Contact Phone
	Kristin Johnson	kjohnson2@unityprep.org	570-220-8004

2. Audit Firm Contact Information

	School Audit Contact Name	School Audit Contact Email	School Audit Contact Phone	Years Working With This Audit Firm
	Michelle Cain	mcain@mmb-co.com	585-423-1860	10

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

	Firm Name	Contact Person	Mailing Address	Email	Phone	Years With Firm

Entry 5 – Fiscal Year 2023-2024 Budget

Completed - Oct 27 2023

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

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

The Assumptions column should be completed for all revenue and expense items unless the item is self-explanatory. Where applicable, reference the page number or section in the application narrative that indicates the assumption being made. For instance, student enrollment would reference the applicable page number in Section I, C of the application narrative.

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

[23-24 UPCSB updated-budget-template](#)

Filename: 23-24_UPCSB_updated-budget-template.xlsx Size: 130.5 kB

Entry 6 – Board of Trustees Disclosure of Financial Interest Form

Completed - Aug 1 2023

Required of ALL Charter Schools

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

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

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

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

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

[annual-report-current-and-former-trustee-financial-disclosure-form \(1\)\(1\)](#)

Filename: annual-report-current-and-former-t_nMrSIOb.pdf Size: 542.9 kB

[annual-report-current-and-former-trustee-financial-disclosure-form \(1\) - signed \(5\)](#)

Filename: annual-report-current-and-former-t_HmY18Rq.pdf Size: 741.0 kB

[annual-report-current-and-former-trustee-financial-disclosure-form \(1\) - signed \(4\)](#)

Filename: annual-report-current-and-former-t_kFGbiw2.pdf Size: 637.7 kB

[annual-report-current-and-former-trustee-financial-disclosure-form \(1\) - signed \(2\)](#)

Filename: annual-report-current-and-former-t_B09pzsw.pdf Size: 643.2 kB

[annual-report-current-and-former-trustee-financial-disclosure-form \(1\) - signed \(1\)](#)

Filename: annual-report-current-and-former-t_afP83Ko.pdf Size: 643.1 kB

[annual-report-current-and-former-trustee-financial-disclosure-form \(1\) - signed \(3\)](#)

Filename: annual-report-current-and-former-t_vzRFBTB.pdf Size: 644.9 kB

[annual-report-current-and-former-trustee-financial-disclosure-form \(1\) - signed](#)

Filename: annual-report-current-and-former-t_1pGHY1b.pdf Size: 643.2 kB

Entry 7 BOT Membership Table

Completed - Aug 1 2023

Instructions

Required of ALL charter schools

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

Entry 7 BOT Table

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

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

Authorizer:

Who is the authorizer of your charter school?

Board of Regents

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

	Trustee Name	Trustee Email Address	Position on the Board	Committee Affiliations	Voting Member Per By-Laws (Y/N)	Number of Completed Terms Served	Start Date of Current Term (MM/DD/YYYY)	End Date of Current Term (MM/DD/YYYY)	Board Meetings Attended During 2022-2023
1	Jake Elghanyan	[REDACTED]	Vice Chair	Development & Facilities	Yes	3	06/01/2021	06/01/2024	5 or less
2	Jeannette Bander	[REDACTED]	Trustee/Member	Student Learning, Audit & Finance	Yes	2	12/01/2021	06/01/2024	8
3	Jim Ellsworth	[REDACTED]	Chair	Audit & Finance, Development & Facilities	Yes	3	06/01/2023	06/01/2026	11
4	Lenny Singletary	[REDACTED]	Vice Chair	Audit & Finance	Yes	1	12/01/2021	12/01/2024	6
5	Madonna Afriyie-Adams	[REDACTED]	Trustee/Member	Student Learning	Yes	1	06/01/2021	06/01/2024	5 or less
6	Marion Leydier	[REDACTED]	Treasurer	Audit & Finance	Yes	4	06/01/2022	06/01/2025	9
7	Sal Siddiqui	[REDACTED]	Trustee/Member	Development & Finance, Enrichment & Communi	Yes	2	06/01/2021	06/01/2024	11

				ty Partners hip					
8	Trudy Sandy	■■■■■ ■■■■■ ■■■■■	Parent Rep	Enrichme nt & Communi ty Partners hip	Yes	2	04/01/20 21	04/01/20 24	7
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, 2023	7
b.Total Number of Members Added During 2022-2023	0
c. Total Number of Members who Departed during 2022-2023	1
d.Total Number of members, as set in Bylaws, Resolution or Minutes	5-11

3. Number of Board meetings held during 2022-2023

12

4. Number of Board meetings scheduled for 2023-2024

11

Total number of Voting Members on June 30, 2023:

7

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

0

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

1

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

11

Total number of Non-Voting Members on June 30, 2023:

0

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

0

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

0

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

0

Board members attending 8 or fewer meetings during 2022-2023

5

Thank you.

Entry 8 Board Meeting Minutes

Completed - Aug 1 2023

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

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

2022-23 Board Meeting Notes

Filename: 2022-23_Board_Meeting_Notes.pdf Size: 1.1 MB

Entry 9 Enrollment & Retention

Completed - Aug 1 2023

Instructions for submitting Enrollment and Retention Efforts

Required of ALL Charter Schools

Describe the good faith efforts the charter school has made in 2022-2023 toward meeting targets to attract and retain the enrollment of Students with Disabilities (SWDs), English Language Learners (ELLs), and students who are economically disadvantaged. In addition, describe the school's plans for meeting or making progress toward meeting its enrollment and retention targets in 2023-2024.

***SUNY-authorized charter schools**

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

Entry 9 Enrollment and Retention of Special Populations

Good Faith Efforts to Meet Recruitment Targets (Attract)

	Describe Recruitment Efforts in 2022-2023	Describe Recruitment Plans in 2023-2024
Economically Disadvantaged	<p>To recruit Economically Disadvantaged students (73% in 2022-23), Unity targeted its outreach to the families in high needs communities within Community School District (CSD) 13. Specifically, the school undertook the following efforts:</p> <p>a. Virtual & In Person Open House Events –</p> <p>Unity Prep held monthly virtual and in person open house events. Each event provided attendees an opportunity to meet and speak with Unity rep's co-founders and staff, meet current students, tour the school, and take part in a presentation regarding Unity Prep's school model and inclusive environment.</p> <p>b. Attending virtual fairs hosted by the NYC Charter School Center and other organizations.</p> <p>c. Outreach to All Elementary Schools in CSDs 13 and 16 – To ensure that every student who attended fifth grade in a CSD 13 or CSD 16 school received information about Unity Prep, Unity Prep called, emailed, and sent information packets to every elementary school in CSD 13 and CSD 16.</p> <p>These information packets were addressed to the Guidance Counselors and Parent Coordinators in each school. The information packets contained brochures that explained Unity</p>	<p>Unity plans on continuing all efforts made during the 2022-23 school year and continue building partnerships with neighborhood schools and community organizations, especially those that support support economically disadvantaged families.</p>

	<p>Prep's school model, flyers that provided information regarding Unity Prep's Open House events, and applications for the upcoming school year. In addition to elementary school outreach, Unity Prep also conducted outreach to community organizations and after school/summer programs serving high numbers of Economically Disadvantaged Students.</p> <p>d. Media Advertisements – Unity Prep placed advertisements in social media platforms popular with our families, including Facebook and Instagram. In addition, the school placed a banner outside of the school facility and distributed 5x7 flyers throughout the surrounding neighborhoods.</p>	
English Language Learners	<p>In 2022-23, 3% of students were English Language Learners. To recruit these students, Unity Prep used the following strategies:</p> <p>a. Virtual and in person open house presentations were made in both English and Spanish with translations provided in Fulani, Arabic and French.</p> <p>b. The school brought translators to all school fairs attended.</p> <p>c. All informational materials were provided in Spanish and English.</p> <p>d. Unity staff performed targeted outreach with the families of our current ELL scholars to target new scholars from their community</p>	<p>Unity plans on continuing all efforts made during the 2022-23 school year and continue building partnerships with neighborhood schools and community organizations, especially those that support support families whose first language might not be English.</p>

<p>Students with Disabilities</p>	<p>To recruit Students with Disabilities (23% in 2022-23), the school implemented the following efforts:</p> <ul style="list-style-type: none"> a. Outreach to Special Education Coordinators at CSD 13 and 16 b. Ongoing partnerships with the Committee on Special Education c. Information on Special Education and Intervention services highlighted in all written materials and advertisements d. Information on Special Education and Intervention Services distributed at all visits, open houses and school fairs 	<p>Unity plans on continuing all efforts made during the 2022-23 school year and continue building partnerships with neighborhood schools and community organizations, especially those that support support families of students with disabilities.</p>
-----------------------------------	--	--

Good Faith Efforts To Meet Enrollment Retention Targets

	Describe Retention Efforts in 2022-2023	Describe Retention Plans in 2023-2024
Economically Disadvantaged	To retain Economically Disadvantaged students, the school will cover program fees, uniform costs, and supplies for any student in need. As a small school community, the school staff maintains close relationships with families and will alert leadership of any student or family who requires additional support.	Unity plans on continuing all efforts made during the 2022-23 school year, including ensuring all students have access to a Chromebook and internet, along with access to school supplies.
English Language Learners	To meet the needs of ELLs, Unity Prep has adopted the Sheltered Instruction Observation Protocol (SIOP) to support ELLs with mastering core content and developing English language proficiency. Using SIOP, teachers implement high quality instructional techniques including the use of visuals and demonstrations, scaffolded instruction, student to student interaction and targeted vocabulary development. All Unity Prep teachers receive training in this method and structure their curriculum planning and instruction around its implementation. In addition, the ELL Coordinator pushes into classrooms to provide targeted and differentiated supplemental instruction based on each student's English proficiency, ranging from beginner ELLs to those designated as former ELLs. Students that need it will also receive more intensive interventions and pull-out	Unity plans on continuing all efforts made during the 2022-23 school year and ensure that families have access to information in their preferred home language.

	<p>services during elective courses to minimize the loss of core content instructional time. Students will be continually assessed to ensure these services are providing the appropriate level of support and supplemental instruction needed for ongoing student growth.</p>	
Students with Disabilities	<p>Unity Prep employs a Director of Support Services who coordinates services and supervises instruction for all special student populations; a Social Worker who provides mental health and counseling services, a Learning Support Coordinator who oversees academic remediation and enrichment; and two special education teachers who provide a broad range of intensive supports. For those students in need of special education services, Unity Prep employs an Integrated Co-Teaching model to meet the goals of each student's Individualized Education Plan (IEP). In these classrooms, general education teachers work closely with special education teachers to plan lessons, differentiate instruction and evaluate student learning. To ensure student learning and skill mastery, teachers utilize a variety of instructional formats including team teaching, station teaching, parallel teaching, and alternate teaching. Both teachers meet regularly with the Director of Support Services and the Director of Curriculum, Instruction and Assessment to review student progress and</p>	<p>Unity plans on continuing all efforts made during the 2022-23 school year in fostering close relationships with families of students with disabilities and ensuring students have access to all services as recommended on their IEP.</p>

evaluate the effectiveness of teaching strategies and the special education program overall.	
--	--

Entry 10 – Teacher and Administrator Attrition

Completed - Aug 1 2023

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

A. TEACH System – Employee Clearance

Required of ALL Charter Schools

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

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

1. Emergency Conditional Clearances

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

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

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

^[1] Employees who must be cleared include, but are not limited to, teachers, administrative staff, janitors, security personnel and cafeteria workers, and other staff who are present when children are in the school building. **This includes paraprofessionals and other school personnel that are provided or assigned by the district of location, as well as related/contracted service providers.** See NYSED memorandum dated October 1, 2019 at <http://www.nysed.gov/common/nysed/files/programs/charter-schools/employee-fingerprint-oct19.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

Completed - Aug 1 2023

Instructions

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

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

Enter the relevant full-time equivalent (FTE) count of teachers in each column. For example, a school with 20 full-time teachers and 5 half-time teachers would have an FTE count of 22.5.

Entry 11 Uncertified Teachers

School Name:

Instructions for Reporting Percent of Uncertified Teachers

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

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

Enter the relevant full-time equivalent (FTE) count of teachers in each column. For example, a school with 20 full-time teachers and 5 half-time teachers would have an FTE count of 22.5.

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

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

	FTE Count
i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2023)	5
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2023)	0
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2023)	0
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2023)	0
Total Category A: 5 or 30% whichever is less	5.0

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

	FTE Count
i. Mathematics	2
ii. Science	2
iii. Computer Science	1
iv. Technology	0
v. Career and Technical Education	0
Total Category B: not to exceed 5	5.0

CATEGORY C: PLUS 5 ADDITIONAL UNCERTIFIED TEACHERS

	FTE Count
i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2023)	5
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2023)	0
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2023)	0
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2023)	0
Total Category C: not to exceed 5	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	15

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	30

CATEGORY E: TOTAL FTE COUNT OF CERTIFIED TEACHERS

	FTE Count
Total Category E	26

CATEGORY F: TOTAL FTE COUNT OF ALL TEACHERS

Please do not include paraprofessionals, such as teacher aides.

	FTE Count
Total Category F	71



Thank you.

Entry 12 Organization Chart

Completed - Aug 1 2023

[Instructions](#)

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

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

[Organizational Chart Visuals - Unity](#)

Filename: Organizational_Chart_Visuals_-_Unity.pdf Size: 834.1 kB

Entry 13 School Calendar

Completed - Aug 1 2023

[Instructions for submitting School Calendar](#)

Required of ALL Charter Schools

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

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

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

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

[Unity-2023-24-Family-Calendar](#)

Filename: Unity-2023-24-Family-Calendar.pdf Size: 180.9 kB

Entry 14 Staff Roster

Completed - Aug 1 2023

[INSTRUCTIONS](#)

Required of Regents and NYCDOE-authorized Charter Schools ONLY

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

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

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

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

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

TEACH ID	Enter the 7 digit TEACH ID for the Faculty/Staff person.
Role in School	Select the best choice of role of the Faculty/Staff person from the drop-down list .
CPR/AED Certification Status	Select the appropriate choice from the drop-down list .
Hire Date	Enter the date that the Faculty/Staff person was hired.
Start Date	Enter the date that the Faculty/Staff person actually began employment in this school.
Total Years' Experience in this Role	Enter Total Years of Experience that the Faculty/Staff person has in their current role.
Total Years at this School	Enter the Total Years that the Faculty/Staff person has been employed in this school.
Out-of-Certification Justification	Select the appropriate choice from the drop-down list .
Subject Taught	Select the appropriate choice from the drop-down list .
Notes	Optional

[Faculty & Staff Roster 2022-23 For Annual Report](#)

Filename: Faculty__Staff_Roster_2022-23_For_OCaup0u.xlsx **Size:** 87.7 kB

Optional Additional Documents to Upload (BOR)

Incomplete

Application: Unity Preparatory Charter School of Brooklyn

Chris Doscher - cdoscher@unityprep.org
2022-2023 Annual Report

Summary

ID: 0000000271

Last submitted: Nov 1 2023 04:11 PM (EDT)

Labels: Board of Regents

Entry 1 School Info and Cover Page

Completed - Aug 1 2023

Instructions

Required of ALL Charter Schools

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

Entry 1 School Information and Cover Page

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

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

BASIC INFORMATION

a. SCHOOL NAME

(Select name from the drop down menu)

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN 800000075840

a1. Popular School Name

(No response)

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

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

BOARD OF REGENTS

c. School Unionized

Is your charter school unionized?

No

d. DISTRICT / CSD OF LOCATION

CSD #13 - BROOKLYN

e. Date of Approved Initial Charter

Nov 1 2012

f. Date School First Opened for Instruction

Aug 1 2023

g. Approved School Mission and Key Design Elements

(Regents, NYCDOE and Buffalo BOE authorized schools only)

The mission of unity preparatory charter school of brooklyn is to empower students as scholars and citizens so they may lead fulfilling academic, personal, and professional lives.

h. School Website Address

www.unityprep.org

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

655

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

540

k. Grades Served

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

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

Responses Selected:

6
7
8
9
10
11
12

I. Charter Management Organization

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

No

FACILITIES INFORMATION

m. FACILITIES

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

	Yes, 2 sites
--	--------------

School Site 1 (Primary)**m1. SCHOOL SITES**

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

	Physical Address	Phone Number	District/CSD	Grades to be Served at Site for previous year (K-5, 6-9, etc.)	Grades to be Served at Site for coming year (K-5, 6-9, etc.)	Receives Rental Assistance for Which Grades (If yes, enter the appropriate grades. If no, enter No).
Site 1	432 Monroe Street, Brooklyn NY 11221	7184555046	NYC CSD 13	6-8	6-8	No

m1a. Please provide the contact information for Site 1.

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Joshua Beauregard	Head of School	718-455-5046		jbeauregard@unityprep.org
Operational Leader	Eddie Ortiz	AP Of Operations	718-455-5046		eortiz@unityprep.org
Compliance Contact	Chris Doscher	Director of Administration	718-455-5046		cdoscher@unityprep.org
Complaint Contact	Chris Doscher	Director of Administration	718-455-5046		cdoscher@unityprep.org
DASA Coordinator	Chris Doscher	Director of Administration	718-455-5046		cdoscher@unityprep.org
Phone Contact for After Hours Emergencies	Joshua Beauregard	Head of School	718-455-5046		jbeauregard@unityprep.org

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

Co-located Space

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

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

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

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

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

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

Site 1 Certificate of Occupancy (COO)

Site 1 Fire Inspection Report

This is required, marked optional for administrative purposes.

School Site 2

m2. SCHOOL SITES

Please provide information on Site 2 for the upcoming school year.

	Physical Address	Phone Number	District/CSD	Grades to be Served at Site for previous year (K-5, 6-9, etc.)	Grades to be Served at Site for coming year (K-5, 6-9, etc.)	Receives Rental Assistance for Which Grades (If yes, enter the appropriate grades. If no, enter No).
Site 2	584 Driggs Avenue, Brooklyn, NY 11211	718-682-3725	NYC CSD 14	9-12	9-12	

m2a. Please provide the contact information for Site 2.

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Joshua Beauregard	Head of School	718-682-3725		jbeauregard@unityprep.org
Operational Leader	Brandon Lopez	AP of Operations	718-682-3725		blopez@unityprep.org
Compliance Contact	Chris Doscher	Director of Administration	718-682-3725		cdoscher@unityprep.org
Complaint Contact	Chris Doscher	Director of Administration	718-682-3725		cdoscher@unityprep.org
DASA Coordinator	Chris Doscher	Director of Administration	718-682-3725		cdoscher@unityprep.org
Phone Contact for After Hours Emergencies	Joshua Beauregard	Head of School	718-682-3725		jbeauregard@unityprep.org

m2b. Is site 2 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 2 if located in private space in NYC or located outside of NYC .

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

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

Site 1 Certificate of Occupancy (COO)

[certificate of occupancy 584 Driggs Ave. \(1\).pdf](#)

Filename: certificate of occupancy 584 Driggs Ave. (1).pdf **Size:** 402.7 kB

Site 2 Fire Inspection Report

This is required, marked optional for administrative purposes.

[584 Driggs ave K.pdf](#)

Filename: 584 Driggs ave K.pdf **Size:** 189.5 kB

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

Separate by semi-colon (;)

n/a

CHARTER REVISIONS DURING THE 2022-2023 SCHOOL YEAR

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

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

Yes

o2. Summary of Charter Revisions

	Category (Select Best Description)	Specific Revision (150 word limit)	Date Approved by BOT (if applicable)	Date Approved by Authorizer (if applicable)
1	Change in complaint policy	Unity is submitting a non-material revision to comply with the new guidance from the renewal application.	8/12/22	2/14/23
2	Change in discipline or code of conduct policy	Unity is submitting a non-material revision in order to cComply with the new guidance from the renewal application and rReflect updates made over the past 5 years based on Unity's experiences with students and families as well as Unity's ongoing commitment to equity and inclusion.	8/12/22	Pending
3	Change in design or educational program	Unity is submitting a revision request in order to update the wording of key design elements	8/12/22	5/15/23
4				
5				

More revisions to add?

No

ATTESTATIONS

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

Name	Chris Doscher
Position	Director of Administration
Phone/Extension	347-746-1575
Email	cdoscher@unityprep.org

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

Responses Selected:

Yes

As outlined in ENTRY 10:

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

Responses Selected:

Yes

Signature, Head of Charter School

[Redacted Signature]

Signature, President of the Board of Trustees

[Redacted Signature]

Date

Aug 1 2023



Thank you.

Entry 2 Links to Critical Documents on School Website

Completed - Aug 1 2023

Instructions

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

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

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

6. Authorizer-approved FOIL Policy; and

7. Subject matter list of FOIL records. (Example: See [NYSED Subject Matter List](#))

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

Form for Entry 2 Links to Critical Documents on School Website

School Name: Unity Preparatory Charter School of Brooklyn

Required of ALL Charter Schools noting that SUNY-authorized charter schools are not required to submit item

4: Authorizer-approved DASA policy and NYSED-Approved School Discipline Policy

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

[New York State Report Card](#)

[Emergency Response Plan Memo](#)

[NYSED Subject Matter List](#)

	Link to Documents
1. Current Annual Report (i.e., 2022-2023 Annual Report)	https://www.unityprep.org/governance/annual-report/
2. Board meeting notices, agendas and documents	https://www.unityprep.org/governance/minutes/
3. New York State School Report Card	https://www.unityprep.org/governance/nys-school-report-card/
4. Authorizer-approved DASA Policy and NYSED-Approved School Discipline Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)	https://www.unityprep.org/families/dignity-for-all-students-act-dasa-policy/
5. District-wide safety plan, not a building level safety plan (as per the September 2021 Emergency Response Plan Memo	https://www.unityprep.org/governance/district-wide-safety-plan/
6. Authorizer-approved FOIL Policy	https://www.unityprep.org/families/access-student-grades/
7. Subject matter list of FOIL records. (Example: See NYSED Subject Matter List)	https://www.unityprep.org/families/access-student-grades/

Thank you.



Entry 3 Progress Toward Goals

In Progress - Last edited: Nov 1 2023

Instructions

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

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

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

Entry 3 Progress Toward Goals

PROGRESS TOWARD CHARTER GOALS

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

Complete the tables provided. List each goal and measure as contained in the school's currently approved charter, and indicate whether the school has met or not met the goal. Please provide information for all goals no later than November 1, 2023.

1. ACADEMIC STUDENT PERFORMANCE GOALS

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

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

2022-2023 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal - Met, Not Met or Unable to Assess	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Academic Goal 1	Good Standing	ESEA Accountability Designation	Met	
Academic Goal 2	At least the mean	Comparison of the performance of all schools in NYS with similar grade configurations and similar population of students identified as students with disabilities, English language learners/multi-lingual learners, and economically disadvantaged students. Performance is based on charter schools' aggregate proficiency compared to similar schools (district schools and/or charter schools) on 3-8 ELA, math, and science assessments and/or high school cohort graduation rate outcomes.	Unable to Assess	N/A
Academic Goal 3	Maintenance or increase in 60% of	The % of students in the school maintaining a	Unable to Assess	N/A

	total tested students' proficiency levels	proficient testing level (3 or 4) or trending toward proficiency from one year's test administration to the next.		
Academic Goal 4	Maintenance or increase in 60% of total tested subgroup proficiency levels	The % of students with disabilities, English language learners/multi-lingual learners, and economically disadvantaged students in the school maintaining a proficient testing level (3 or 4) or trending toward proficiency from one year's test administration to the next.	Unable to Assess	N/A
Academic Goal 5	District Proficiency Rate	The % of students who score proficiently on 3-8 State assessments for all students at the school level.	Not Met	<p>Specific strategies to support this goal include:</p> <p>Transition to a new math curriculum better linked to NYS learning standards - Eureka!, along with iReady assessments to measure progress towards mastery.</p> <p>Transition to a new ELA curriculum better linked to NYS learning standards - Wit & Wisdom, along with iReady assessments to measure progress</p>

towards mastery.

Continued evaluation through STAR testing for grades 6-12, increased instructional time for ELA and Math at the middle school level, and targeted daily small-group interventions for students in need of more support based on diagnostic testing.

STAR Testing: All students in Grades 6-12 participate in STAR testing for ELA and Math three times per year. This externally-created, nationally normed assessment allows Unity to longitudinally track student growth and proficiency over time, and has proven to be particularly useful since the suspension of state exams during the COVID-19 pandemic.

Instructional Time: At the middle school level, schedules for students have 9 periods per week of ELA and 7 periods per week of Math, as compared to 5

periods per week of History, Science, and Enrichment. This additional time allows for more opportunities for re-mastery, small group instruction, and practice with new or remedial concepts. Dedicated instructional coach for ELA.

Targeted Daily Small Group Tutoring: Unity has targeted, daily small-group tutoring for students in need of additional support in ELA or Math. Students who are reading below grade level based on state exams or STAR scores are then assessed using Literably, a researchbased and efficient screener. During regular class sessions, students work to develop their reading and writing abilities, making strides towards grade-level competency and beyond. The iReady program clearly tracks student progress in both fluency and comprehension over time, providing additional

				information and context beyond universal STAR testing for Unity's most vulnerable readers.
Academic Goal 6	District Proficiency Rate	The % of students who score proficiently on 3-8 State assessments by subgroup at the school level compared to the subgroup. Includes students with disabilities, English language learners/multi-lingual learners, and economically disadvantaged students.	Met	
Academic Goal 7	District Proficiency Rate	The % of students who score proficiently on 3-8 State assessments for all students by grade level.	Not Met	<p>Specific strategies to support this goal include:</p> <p>Transition to a new math curriculum better linked to NYS learning standards - Eureka!, along with iReady assessments to measure progress towards mastery.</p> <p>Transition to a new ELA curriculum better linked to NYS learning standards - Wit & Wisdom, along with iReady assessments to measure progress</p>

towards mastery.

Continued evaluation through STAR testing for grades 6-12, increased instructional time for ELA and Math at the middle school level, and targeted daily small-group interventions for students in need of more support based on diagnostic testing.

STAR Testing: All students in Grades 6-12 participate in STAR testing for ELA and Math three times per year. This externally-created, nationally normed assessment allows Unity to longitudinally track student growth and proficiency over time, and has proven to be particularly useful since the suspension of state exams during the COVID-19 pandemic.

Instructional Time: At the middle school level, schedules for students have 9 periods per week of ELA and 7 periods per week of Math, as compared to 5

periods per week of History, Science, and Enrichment. This additional time allows for more opportunities for re-mastery, small group instruction, and practice with new or remedial concepts. Dedicated instructional coach for ELA.

Targeted Daily Small Group Tutoring: Unity has targeted, daily small-group tutoring for students in need of additional support in ELA or Math. Students who are reading below grade level based on state exams or STAR scores are then assessed using Literably, a researchbased and efficient screener. During regular class sessions, students work to develop their reading and writing abilities, making strides towards grade-level competency and beyond. The iReady program clearly tracks student progress in both fluency and comprehension over time, providing additional

				information and context beyond universal STAR testing for Unity's most vulnerable readers.
Academic Goal 8	District Proficiency Rate	The % of students who score proficiently on 3-8 State assessments for each subgroup by grade level	Not Met	<p>Specific strategies to support this goal include:</p> <p>Transition to a new math curriculum better linked to NYS learning standards - Eureka!, along with iReady assessments to measure progress towards mastery.</p> <p>Transition to a new ELA curriculum better linked to NYS learning standards - Wit & Wisdom, along with iReady assessments to measure progress towards mastery.</p> <p>Continued evaluation through STAR testing for grades 6-12, increased instructional time for ELA and Math at the middle school level, and targeted daily small-group interventions for students in need of more support based on diagnostic testing.</p> <p>STAR Testing: All</p>

students in Grades 6-12 participate in STAR testing for ELA and Math three times per year. This externally-created, nationally normed assessment allows Unity to longitudinally track student growth and proficiency over time, and has proven to be particularly useful since the suspension of state exams during the COVID-19 pandemic.

Instructional Time: At the middle school level, schedules for students have 9 periods per week of ELA and 7 periods per week of Math, as compared to 5 periods per week of History, Science, and Enrichment. This additional time allows for more opportunities for re-mastery, small group instruction, and practice with new or remedial concepts. Dedicated instructional coach for ELA.

Targeted Daily Small Group Tutoring: Unity has targeted, daily small-group

				<p>tutoring for students in need of additional support in ELA or Math. Students who are reading below grade level based on state exams or STAR scores are then assessed using Literably, a researchbased and efficient screener. During regular class sessions, students work to develop their reading and writing abilities, making strides towards grade-level competency and beyond. The iReady program clearly tracks student progress in both fluency and comprehension over time, providing additional information and context beyond universal STAR testing for Unity's most vulnerable readers.</p>
Academic Goal 9	State Passing Rate	4-year, 5-year, and 6-year cohort Regents testing outcomes for ELA, Mathematics, Science, Global History and Geography, and US History and Government, or a NYSED approved	Unable to Assess	N/A

		equivalent, for all students with an emphasis on the final testing outcome for students. ¹² Passing shall be defined as obtaining a Regents exam score of 65 or higher.		
Academic Goal 10	State Passing Rate	4-year, 5-year, and 6-year cohort Regents testing outcomes for ELA, Mathematics, Science, Global History and Geography, and US History and Government, or a NYSED approved equivalent, by subgroup with an emphasis on the final testing outcome for students. ¹³ Passing shall be defined as obtaining a Regents exam score of 65 or higher.	Unable to Assess	N/A

2. Do have more academic goals to add?

Yes

2022-2023 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal - Met, Not Met or Unable to Assess	2019-2020 progress toward attainment of goal Met/Not Met/Unable to Assess During Due to Closure
Academic Goal 11	State College and Career Readiness Rate	4-year cohort Regents testing outcomes for ELA and Mathematics, or a NYSED approved equivalent, for graduating students. College and career readiness shall be defined as obtaining a Regents exam score of 75 or higher on the ELA Regents test and 80 or higher on any Regents Math test.	Unable to Assess	N/A
Academic Goal 12	State College and Career Readiness Rate	4-year cohort Regents testing outcomes for ELA and Mathematics, or a NYSED approved equivalent, for graduating student subgroups. College and career readiness shall be defined as obtaining a Regents exam score of 75 or higher on the ELA Regents test and 80 or higher on any Regents Math test.	Unable to Assess	N/A

Academic Goal 13	State Graduation Rate	4-year (August), 5-year (August), and 6-year (June) graduation rate for all students with an emphasis on the final graduation outcome for students.	Unable to Assess	N/A
Academic Goal 14	State Graduation Rate	4-year (August), 5-year (August), and 6-year (June) graduation rate for students identified as students with disabilities, English language learners/multi-lingual learners, and economically disadvantaged students with an emphasis on the final graduation outcome for students.	Unable to Assess	N/A
Academic Goal 15	State Graduation Rate Percent	% of all students in a cohort who have passed 3 out of 5 Regents exams, or a NYSED approved equivalent, required for graduation by August of the end of the student's 3rd year of high school (overage/under-credited school cohorts will be measured by their 4th year of high school in passing 3 out of 5 Regents	Unable to Assess	N/A

		exams by August of that year).		
Academic Goal 16	State Graduation Rate Percent	% of cohort by subgroup that has passed 3 out of 5 Regents exams, or a NYSED approved equivalent, required for graduation by the end of the student's 3rd year of high school (overage/under-credited school cohort subgroups will be measured by their 4th year of high school in passing 3 out of 5 Regents exams).	Unable to Assess	N/A
Academic Goal 17				
Academic Goal 18				
Academic Goal 19				
Academic Goal 20				

3. Do have more academic goals to add?

(No response)

2022-2023 Progress Toward Attainment of Academic Goals

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

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Academic Goal 61				
Academic Goal 62				
Academic Goal 63				
Academic Goal 64				
Academic Goal 65				
Academic Goal 66				
Academic Goal 67				
Academic Goal 59				

Academic Goal 60				
Academic Goal 61				
Academic Goal 62				

4. ORGANIZATION GOALS

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

2022-2023 Progress Toward Attainment of Organization Goals

	Organizational Goal	Measure Used to Evaluate Progress	Goal - Met, Not Met, or Unable to Assess	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Org Goal 1				
Org Goal 2				
Org Goal 3				
Org Goal 4				
Org Goal 5				
Org Goal 6				
Org Goal 7				
Org Goal 8				
Org Goal 9				
Org Goal 10				
Org Goal 11				
Org Goal 12				
Org Goal 13				
Org Goal 14				
Org Goal 15				
Org Goal 16				
Org Goal 17				
Org Goal 18				
Org Goal 19				
Org Goal 20				

5. Do have more organizational goals to add?

(No response)

6. FINANCIAL GOALS

2022-2023 Progress Toward Attainment of Financial Goals

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

7. Do have more financial goals to add?

(No response)

2021-2022 Progress Toward Attainment of Financial Goals

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

Thank you.

Entry 3 Accountability Plan Progress Reports

Incomplete - Hidden from applicant

Instructions

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

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

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

Entry 4 - Audited Financial Statements

Completed - Oct 27 2023

Required of ALL Charter Schools

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

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

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

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN - 06

Filename: UNITY_PREPARATORY_CHARTER_SCHOOL_O_EjewtzC.pdf Size: 426.5 kB

Entry 4a – Audited Financial Report Template (SUNY)

Incomplete - Hidden from applicant

Instructions - SUNY-Authorized Charter Schools ONLY

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

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

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

Completed - Oct 27 2023

Instructions - Regents-Authorized Charter Schools ONLY

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

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

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

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

[22-23 UPCSb audited-financial-report-template-nysed](#)

Filename: 22-23_UPCSB_audited-financial-rep_diQgOfK.xlsx Size: 460.0 kB

Entry 4c – Additional Financial Documents

Completed - Oct 27 2023

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

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

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

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

[2\) UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN - 06](#)

Filename: 2_UNITY_PREPARATORY_CHARTER_SCHOOL_6tMT794.pdf Size: 363.2 kB

[4\) 20230630-Escrow Statement](#)

Filename: 4_20230630-Escrow_Statement.pdf Size: 68.4 kB

Entry 4d - Financial Contact Information

Completed - Oct 17 2023

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

Form for "Financial Contact Information"

1. School Based Fiscal Contact Information

	School Based Fiscal Contact Name	School Based Fiscal Contact Email	School Based Fiscal Contact Phone
	Kristin Johnson	kjohnson2@unityprep.org	570-220-8004

2. Audit Firm Contact Information

	School Audit Contact Name	School Audit Contact Email	School Audit Contact Phone	Years Working With This Audit Firm
	Michelle Cain	mcain@mmb-co.com	585-423-1860	10

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

	Firm Name	Contact Person	Mailing Address	Email	Phone	Years With Firm

Entry 5 – Fiscal Year 2023-2024 Budget

Completed - Oct 27 2023

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

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

The Assumptions column should be completed for all revenue and expense items unless the item is self-explanatory. Where applicable, reference the page number or section in the application narrative that indicates the assumption being made. For instance, student enrollment would reference the applicable page number in Section I, C of the application narrative.

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

[23-24 UPCS updated-budget-template](#)

Filename: 23-24_UPCSB_updated-budget-template.xlsx Size: 130.5 kB

Entry 6 – Board of Trustees Disclosure of Financial Interest Form

Completed - Aug 1 2023

Required of ALL Charter Schools

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

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

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

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

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

[annual-report-current-and-former-trustee-financial-disclosure-form \(1\) \(1\)](#)

Filename: annual-report-current-and-former-t_nMrSIOb.pdf **Size:** 542.9 kB

[annual-report-current-and-former-trustee-financial-disclosure-form \(1\) - signed \(5\)](#)

Filename: annual-report-current-and-former-t_HmY18Rq.pdf **Size:** 741.0 kB

[annual-report-current-and-former-trustee-financial-disclosure-form \(1\) - signed \(4\)](#)

Filename: annual-report-current-and-former-t_kFGbiw2.pdf **Size:** 637.7 kB

[annual-report-current-and-former-trustee-financial-disclosure-form \(1\) - signed \(2\)](#)

Filename: annual-report-current-and-former-t_B09pzsw.pdf **Size:** 643.2 kB

[annual-report-current-and-former-trustee-financial-disclosure-form \(1\) - signed \(1\)](#)

Filename: annual-report-current-and-former-t_afP83Ko.pdf **Size:** 643.1 kB

[annual-report-current-and-former-trustee-financial-disclosure-form \(1\) - signed \(3\)](#)

Filename: annual-report-current-and-former-t_vzRFBTB.pdf **Size:** 644.9 kB

[annual-report-current-and-former-trustee-financial-disclosure-form \(1\) - signed](#)

Filename: annual-report-current-and-former-t_1pGHY1b.pdf **Size:** 643.2 kB

Entry 7 BOT Membership Table

Completed - Aug 1 2023

Instructions

Required of ALL charter schools

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

Entry 7 BOT Table

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

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

Authorizer:

Who is the authorizer of your charter school?

Board of Regents

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

	Trustee Name	Trustee Email Address	Position on the Board	Committee Affiliations	Voting Member Per By-Laws (Y/N)	Number of Completed Terms Served	Start Date of Current Term (MM/DD/YYYY)	End Date of Current Term (MM/DD/YYYY)	Board Meetings Attended During 2022-2023
1	Jake Elghanyan		Vice Chair	Development & Facilities	Yes	3	06/01/2021	06/01/2024	5 or less
2	Jeannette Bander		Trustee/Member	Student Learning, Audit & Finance	Yes	2	12/01/2021	06/01/2024	8
3	Jim Ellsworth		Chair	Audit & Finance, Development & Facilities	Yes	3	06/01/2023	06/01/2026	11
4	Lenny Singletary		Vice Chair	Audit & Finance	Yes	1	12/01/2021	12/01/2024	6
5	Madonna Afriyie-Adams		Trustee/Member	Student Learning	Yes	1	06/01/2021	06/01/2024	5 or less
6	Marion Leydier		Treasurer	Audit & Finance	Yes	4	06/01/2022	06/01/2025	9
7	Sal Siddiqui		Trustee/Member	Development & Finance, Enrichment & Communi	Yes	2	06/01/2021	06/01/2024	11

				ty Partners hip					
8	Trudy Sandy	██████ ██████ ██████	Parent Rep	Enrichme nt & Communi ty Partners hip	Yes	2	04/01/20 21	04/01/20 24	7
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, 2023	7
b.Total Number of Members Added During 2022-2023	0
c. Total Number of Members who Departed during 2022-2023	1
d.Total Number of members, as set in Bylaws, Resolution or Minutes	5-11

3. Number of Board meetings held during 2022-2023

12

4. Number of Board meetings scheduled for 2023-2024

11

Total number of Voting Members on June 30, 2023:

7

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

0

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

1

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

11

Total number of Non-Voting Members on June 30, 2023:

0

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

0

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

0

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

0

Board members attending 8 or fewer meetings during 2022-2023

5

Thank you.

Entry 8 Board Meeting Minutes

Completed - Aug 1 2023

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

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

2022-23 Board Meeting Notes

Filename: 2022-23_Board_Meeting_Notes.pdf Size: 1.1 MB

Entry 9 Enrollment & Retention

Completed - Aug 1 2023

Instructions for submitting Enrollment and Retention Efforts

Required of ALL Charter Schools

Describe the good faith efforts the charter school has made in 2022-2023 toward meeting targets to attract and retain the enrollment of Students with Disabilities (SWDs), English Language Learners (ELLs), and students who are economically disadvantaged. In addition, describe the school's plans for meeting or making progress toward meeting its enrollment and retention targets in 2023-2024.

***SUNY-authorized charter schools**

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

Entry 9 Enrollment and Retention of Special Populations

Good Faith Efforts to Meet Recruitment Targets (Attract)

	Describe Recruitment Efforts in 2022-2023	Describe Recruitment Plans in 2023-2024
Economically Disadvantaged	<p>To recruit Economically Disadvantaged students (73% in 2022-23), Unity targeted its outreach to the families in high needs communities within Community School District (CSD) 13. Specifically, the school undertook the following efforts:</p> <ul style="list-style-type: none"> a. Virtual & In Person Open House Events – Unity Prep held monthly virtual and in person open house events. Each event provided attendees an opportunity to meet and speak with Unity rep’s co-founders and staff, meet current students, tour the school, and take part in a presentation regarding Unity Prep’s school model and inclusive environment. b. Attending virtual fairs hosted by the NYC Charter School Center and other organizations. c. Outreach to All Elementary Schools in CSDs 13 and 16 – To ensure that every student who attended fifth grade in a CSD 13 or CSD 16 school received information about Unity Prep, Unity Prep called, emailed, and sent information packets to every elementary school in CSD 13 and CSD 16. These information packets were addressed to the Guidance Counselors and Parent Coordinators in each school. The information packets contained brochures that explained Unity 	<p>Unity plans on continuing all efforts made during the 2022-23 school year and continue building partnerships with neighborhood schools and community organizations, especially those that support support economically disadvantaged families.</p>

	<p>Prep's school model, flyers that provided information regarding Unity Prep's Open House events, and applications for the upcoming school year. In addition to elementary school outreach, Unity Prep also conducted outreach to community organizations and after school/summer programs serving high numbers of Economically Disadvantaged Students.</p> <p>d. Media Advertisements – Unity Prep placed advertisements in social media platforms popular with our families, including Facebook and Instagram. In addition, the school placed a banner outside of the school facility and distributed 5x7 flyers throughout the surrounding neighborhoods.</p>	
English Language Learners	<p>In 2022-23, 3% of students were English Language Learners. To recruit these students, Unity Prep used the following strategies:</p> <p>a. Virtual and in person open house presentations were made in both English and Spanish with translations provided in Fulani, Arabic and French.</p> <p>b. The school brought translators to all school fairs attended.</p> <p>c. All informational materials were provided in Spanish and English.</p> <p>d. Unity staff performed targeted outreach with the families of our current ELL scholars to target new scholars from their community</p>	<p>Unity plans on continuing all efforts made during the 2022-23 school year and continue building partnerships with neighborhood schools and community organizations, especially those that support support families whose first language might not be English.</p>

Students with Disabilities	<p>To recruit Students with Disabilities (23% in 2022-23), the school implemented the following efforts:</p> <ul style="list-style-type: none"> a. Outreach to Special Education Coordinators at CSD 13 and 16 b. Ongoing partnerships with the Committee on Special Education c. Information on Special Education and Intervention services highlighted in all written materials and advertisements d. Information on Special Education and Intervention Services distributed at all visits, open houses and school fairs 	<p>Unity plans on continuing all efforts made during the 2022-23 school year and continue building partnerships with neighborhood schools and community organizations, especially those that support support families of students with disabilities.</p>
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Good Faith Efforts To Meet Enrollment Retention Targets

	Describe Retention Efforts in 2022-2023	Describe Retention Plans in 2023-2024
Economically Disadvantaged	To retain Economically Disadvantaged students, the school will cover program fees, uniform costs, and supplies for any student in need. As a small school community, the school staff maintains close relationships with families and will alert leadership of any student or family who requires additional support.	Unity plans on continuing all efforts made during the 2022-23 school year, including ensuring all students have access to a Chromebook and internet, along with access to school supplies.
English Language Learners	To meet the needs of ELLs, Unity Prep has adopted the Sheltered Instruction Observation Protocol (SIOP) to support ELLs with mastering core content and developing English language proficiency. Using SIOP, teachers implement high quality instructional techniques including the use of visuals and demonstrations, scaffolded instruction, student to student interaction and targeted vocabulary development. All Unity Prep teachers receive training in this method and structure their curriculum planning and instruction around its implementation. In addition, the ELL Coordinator pushes into classrooms to provide targeted and differentiated supplemental instruction based on each student's English proficiency, ranging from beginner ELLs to those designated as former ELLs. Students that need it will also receive more intensive interventions and pull-out	Unity plans on continuing all efforts made during the 2022-23 school year and ensure that families have access to information in their preferred home language.

	<p>services during elective courses to minimize the loss of core content instructional time. Students will be continually assessed to ensure these services are providing the appropriate level of support and supplemental instruction needed for ongoing student growth.</p>	
Students with Disabilities	<p>Unity Prep employs a Director of Support Services who coordinates services and supervises instruction for all special student populations; a Social Worker who provides mental health and counseling services, a Learning Support Coordinator who oversees academic remediation and enrichment; and two special education teachers who provide a broad range of intensive supports. For those students in need of special education services, Unity Prep employs an Integrated Co-Teaching model to meet the goals of each student's Individualized Education Plan (IEP). In these classrooms, general education teachers work closely with special education teachers to plan lessons, differentiate instruction and evaluate student learning. To ensure student learning and skill mastery, teachers utilize a variety of instructional formats including team teaching, station teaching, parallel teaching, and alternate teaching. Both teachers meet regularly with the Director of Support Services and the Director of Curriculum, Instruction and Assessment to review student progress and</p>	<p>Unity plans on continuing all efforts made during the 2022-23 school year in fostering close relationships with families of students with disabilities and ensuring students have access to all services as recommended on their IEP.</p>

evaluate the effectiveness of teaching strategies and the special education program overall.	
---	--

Entry 10 – Teacher and Administrator Attrition

Completed - Aug 1 2023

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

A. TEACH System – Employee Clearance

Required of ALL Charter Schools

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

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

1. Emergency Conditional Clearances

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

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

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

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

B. Emergency Conditional Clearances

Emergency Conditional Clearances

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

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

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

Attestation

Responses Selected:

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

Entry 11 Percent of Uncertified Teachers

Completed - Aug 1 2023

Instructions

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

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

Enter the relevant full-time equivalent (FTE) count of teachers in each column. For example, a school with 20 full-time teachers and 5 half-time teachers would have an FTE count of 22.5.

Entry 11 Uncertified Teachers

School Name:

Instructions for Reporting Percent of Uncertified Teachers

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

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

Enter the relevant full-time equivalent (FTE) count of teachers in each column. For example, a school with 20 full-time teachers and 5 half-time teachers would have an FTE count of 22.5.

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

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

	FTE Count
i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2023)	5
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2023)	0
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2023)	0
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2023)	0
Total Category A: 5 or 30% whichever is less	5.0

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

	FTE Count
i. Mathematics	2
ii. Science	2
iii. Computer Science	1
iv. Technology	0
v. Career and Technical Education	0
Total Category B: not to exceed 5	5.0

CATEGORY C: PLUS 5 ADDITIONAL UNCERTIFIED TEACHERS

	FTE Count
i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2023)	5
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2023)	0
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2023)	0
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2023)	0
Total Category C: not to exceed 5	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	15

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	30

CATEGORY E: TOTAL FTE COUNT OF CERTIFIED TEACHERS

	FTE Count
Total Category E	26

CATEGORY F: TOTAL FTE COUNT OF ALL TEACHERS

Please do not include paraprofessionals, such as teacher aides.

	FTE Count
Total Category F	71

Thank you.



Entry 12 Organization Chart

Completed - Aug 1 2023

[Instructions](#)

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

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

Organizational Chart Visuals - Unity

Filename: Organizational_Chart_Visuals_-_Unity.pdf Size: 834.1 kB

Entry 13 School Calendar

Completed - Aug 1 2023

[Instructions for submitting School Calendar](#)

Required of ALL Charter Schools

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

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

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

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

Unity-2023-24-Family-Calendar

Filename: Unity-2023-24-Family-Calendar.pdf Size: 180.9 kB

Entry 14 Staff Roster

Completed - Aug 1 2023

INSTRUCTIONS

Required of Regents and NYCDOE-authorized Charter Schools ONLY

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

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

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

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

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

TEACH ID	Enter the 7 digit TEACH ID for the Faculty/Staff person.
Role in School	Select the best choice of role of the Faculty/Staff person from the drop-down list .
CPR/AED Certification Status	Select the appropriate choice from the drop-down list .
Hire Date	Enter the date that the Faculty/Staff person was hired.
Start Date	Enter the date that the Faculty/Staff person actually began employment in this school.
Total Years' Experience in this Role	Enter Total Years of Experience that the Faculty/Staff person has in their current role.
Total Years at this School	Enter the Total Years that the Faculty/Staff person has been employed in this school.
Out-of-Certification Justification	Select the appropriate choice from the drop-down list .
Subject Taught	Select the appropriate choice from the drop-down list .
Notes	Optional

[Faculty & Staff Roster 2022-23 For Annual Report](#)

Filename: Faculty_Staff_Roster_2022-23_For_OCaup0u.xlsx **Size:** 87.7 kB

Optional Additional Documents to Upload (BOR)

Incomplete

Application: Unity Preparatory Charter School of Brooklyn

Chris Doscher - cdoscher@unityprep.org
2022-2023 Annual Report

Summary

ID: 0000000271

Last submitted: Nov 1 2023 04:11 PM (EDT)

Labels: Board of Regents

Entry 1 School Info and Cover Page

Completed - Aug 1 2023

Instructions

Required of ALL Charter Schools

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

Entry 1 School Information and Cover Page

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

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

BASIC INFORMATION

a. SCHOOL NAME

(Select name from the drop down menu)

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN 800000075840

a1. Popular School Name

(No response)

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

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

BOARD OF REGENTS

c. School Unionized

Is your charter school unionized?

No

d. DISTRICT / CSD OF LOCATION

CSD #13 - BROOKLYN

e. Date of Approved Initial Charter

Nov 1 2012

f. Date School First Opened for Instruction

Aug 1 2023

g. Approved School Mission and Key Design Elements

(Regents, NYCDOE and Buffalo BOE authorized schools only)

The mission of unity preparatory charter school of brooklyn is to empower students as scholars and citizens so they may lead fulfilling academic, personal, and professional lives.

h. School Website Address

www.unityprep.org

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

655

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

540

k. Grades Served

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

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

Responses Selected:

6
7
8
9
10
11
12

I. Charter Management Organization

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

No

FACILITIES INFORMATION

m. FACILITIES

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

	Yes, 2 sites
--	--------------

School Site 1 (Primary)

m1. SCHOOL SITES

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

	Physical Address	Phone Number	District/CSD	Grades to be Served at Site for previous year (K-5, 6-9, etc.)	Grades to be Served at Site for coming year (K-5, 6-9, etc.)	Receives Rental Assistance for Which Grades (If yes, enter the appropriate grades. If no, enter No).
Site 1	432 Monroe Street, Brooklyn NY 11221	7184555046	NYC CSD 13	6-8	6-8	No

m1a. Please provide the contact information for Site 1.

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Joshua Beauregard	Head of School	718-455-5046		jbeauregard@unityprep.org
Operational Leader	Eddie Ortiz	AP Of Operations	718-455-5046		eortiz@unityprep.org
Compliance Contact	Chris Doscher	Director of Administration	718-455-5046		cdoscher@unityprep.org
Complaint Contact	Chris Doscher	Director of Administration	718-455-5046		cdoscher@unityprep.org
DASA Coordinator	Chris Doscher	Director of Administration	718-455-5046		cdoscher@unityprep.org
Phone Contact for After Hours Emergencies	Joshua Beauregard	Head of School	718-455-5046		jbeauregard@unityprep.org

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

Co-located Space

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

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

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

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

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

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

Site 1 Certificate of Occupancy (COO)

Site 1 Fire Inspection Report

This is required, marked optional for administrative purposes.

School Site 2

m2. SCHOOL SITES

Please provide information on Site 2 for the upcoming school year.

		Phone Number	District/CSD	Grades to be Served at Site for previous year (K-5, 6-9, etc.)	Grades to be Served at Site for coming year (K-5, 6-9, etc.)	Receives Rental Assistance for Which Grades (If yes, enter the appropriate grades. If no, enter No).
Site 2	584 Driggs Avenue, Brooklyn, NY 11211	718-682-3725	NYC CSD 14	9-12	9-12	

m2a. Please provide the contact information for Site 2.

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Joshua Beauregard	Head of School	718-682-3725	██████████	jbeauregard@unityprep.org
Operational Leader	Brandon Lopez	AP of Operations	718-682-3725	██████████	blopez@unityprep.org
Compliance Contact	Chris Doscher	Director of Administration	718-682-3725	██████████	cdoscher@unityprep.org
Complaint Contact	Chris Doscher	Director of Administration	718-682-3725	██████████	cdoscher@unityprep.org
DASA Coordinator	Chris Doscher	Director of Administration	718-682-3725	██████████	cdoscher@unityprep.org
Phone Contact for After Hours Emergencies	Joshua Beauregard	Head of School	718-682-3725	██████████	jbeauregard@unityprep.org

m2b. Is site 2 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 2 if located in private space in NYC or located outside of NYC .

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

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

Site 1 Certificate of Occupancy (COO)

[certificate of occupancy 584 Driggs Ave. \(1\).pdf](#)

Filename: certificate of occupancy 584 Driggs Ave. (1).pdf **Size:** 402.7 kB

Site 2 Fire Inspection Report

This is required, marked optional for administrative purposes.

[584 Driggs ave K.pdf](#)

Filename: 584 Driggs ave K.pdf **Size:** 189.5 kB

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

Separate by semi-colon (;)

n/a

CHARTER REVISIONS DURING THE 2022-2023 SCHOOL YEAR

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

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

Yes

o2. Summary of Charter Revisions

	Category (Select Best Description)	Specific Revision (150 word limit)	Date Approved by BOT (if applicable)	Date Approved by Authorizer (if applicable)
1	Change in complaint policy	Unity is submitting a non-material revision to comply with the new guidance from the renewal application.	8/12/22	2/14/23
2	Change in discipline or code of conduct policy	Unity is submitting a non-material revision in order to cComply with the new guidance from the renewal application and rReflect updates made over the past 5 years based on Unity's experiences with students and families as well as Unity's ongoing commitment to equity and inclusion.	8/12/22	Pending
3	Change in design or educational program	Unity is submitting a revision request in order to update the wording of key design elements	8/12/22	5/15/23
4				
5				

More revisions to add?

No

ATTESTATIONS

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

Name	Chris Doscher
Position	Director of Administration
Phone/Extension	347-746-1575
Email	cdoscher@unityprep.org

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

Responses Selected:

Yes

As outlined in ENTRY 10:

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

Responses Selected:

Yes

Signature, Head of Charter School

[Redacted Signature]

Signature, President of the Board of Trustees

[Redacted Signature]

Date

Aug 1 2023



Thank you.

Entry 2 Links to Critical Documents on School Website

Completed - Aug 1 2023

Instructions

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

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

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

6. Authorizer-approved FOIL Policy; and

7. Subject matter list of FOIL records. (Example: See [NYSED Subject Matter List](#))

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

Form for Entry 2 Links to Critical Documents on School Website

School Name: Unity Preparatory Charter School of Brooklyn

Required of ALL Charter Schools noting that SUNY-authorized charter schools are not required to submit item

4: Authorizer-approved DASA policy and NYSED-Approved School Discipline Policy

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

[New York State Report Card](#)

[Emergency Response Plan Memo](#)

[NYSED Subject Matter List](#)

	Link to Documents
1. Current Annual Report (i.e., 2022-2023 Annual Report)	<u>https://www.unityprep.org/governance/annual-report/</u>
2. Board meeting notices, agendas and documents	<u>https://www.unityprep.org/governance/minutes/</u>
3. New York State School Report Card	<u>https://www.unityprep.org/governance/nys-school-report-card/</u>
4. Authorizer-approved DASA Policy and NYSED-Approved School Discipline Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)	<u>https://www.unityprep.org/families/dignity-for-all-students-act-dasa-policy/</u>
5. District-wide safety plan, not a building level safety plan (as per the September 2021 Emergency Response Plan Memo	<u>https://www.unityprep.org/governance/district-wide-safety-plan/</u>
6. Authorizer-approved FOIL Policy	<u>https://www.unityprep.org/families/access-student-grades/</u>
7. Subject matter list of FOIL records. (Example: See NYSED Subject Matter List)	<u>https://www.unityprep.org/families/access-student-grades/</u>

Thank you.



Entry 3 Progress Toward Goals

In Progress - Last edited: Nov 1 2023

Instructions

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

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

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

Entry 3 Progress Toward Goals

PROGRESS TOWARD CHARTER GOALS

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

Complete the tables provided. List each goal and measure as contained in the school's currently approved charter, and indicate whether the school has met or not met the goal. Please provide information for all goals no later than November 1, 2023.

1. ACADEMIC STUDENT PERFORMANCE GOALS

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

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

2022-2023 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal - Met, Not Met or Unable to Assess	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Academic Goal 1	Good Standing	ESEA Accountability Designation	Met	
Academic Goal 2	At least the mean	Comparison of the performance of all schools in NYS with similar grade configurations and similar population of students identified as students with disabilities, English language learners/multi-lingual learners, and economically disadvantaged students. Performance is based on charter schools' aggregate proficiency compared to similar schools (district schools and/or charter schools) on 3-8 ELA, math, and science assessments and/or high school cohort graduation rate outcomes.	Unable to Assess	N/A
Academic Goal 3	Maintenance or increase in 60% of	The % of students in the school maintaining a	Unable to Assess	N/A

	total tested students' proficiency levels	proficient testing level (3 or 4) or trending toward proficiency from one year's test administration to the next.		
Academic Goal 4	Maintenance or increase in 60% of total tested subgroup proficiency levels	The % of students with disabilities, English language learners/multi-lingual learners, and economically disadvantaged students in the school maintaining a proficient testing level (3 or 4) or trending toward proficiency from one year's test administration to the next.	Unable to Assess	N/A
Academic Goal 5	District Proficiency Rate	The % of students who score proficiently on 3-8 State assessments for all students at the school level.	Not Met	<p>Specific strategies to support this goal include:</p> <p>Transition to a new math curriculum better linked to NYS learning standards - Eureka!, along with iReady assessments to measure progress towards mastery.</p> <p>Transition to a new ELA curriculum better linked to NYS learning standards - Wit & Wisdom, along with iReady assessments to measure progress</p>

towards mastery.

Continued evaluation through STAR testing for grades 6-12, increased instructional time for ELA and Math at the middle school level, and targeted daily small-group interventions for students in need of more support based on diagnostic testing.

STAR Testing: All students in Grades 6-12 participate in STAR testing for ELA and Math three times per year. This externally-created, nationally normed assessment allows Unity to longitudinally track student growth and proficiency over time, and has proven to be particularly useful since the suspension of state exams during the COVID-19 pandemic.

Instructional Time: At the middle school level, schedules for students have 9 periods per week of ELA and 7 periods per week of Math, as compared to 5

periods per week of History, Science, and Enrichment. This additional time allows for more opportunities for re-mastery, small group instruction, and practice with new or remedial concepts. Dedicated instructional coach for ELA.

Targeted Daily Small Group Tutoring: Unity has targeted, daily small-group tutoring for students in need of additional support in ELA or Math. Students who are reading below grade level based on state exams or STAR scores are then assessed using Literably, a researchbased and efficient screener. During regular class sessions, students work to develop their reading and writing abilities, making strides towards grade-level competency and beyond. The iReady program clearly tracks student progress in both fluency and comprehension over time, providing additional

				information and context beyond universal STAR testing for Unity's most vulnerable readers.
Academic Goal 6	District Proficiency Rate	The % of students who score proficiently on 3-8 State assessments by subgroup at the school level compared to the subgroup. Includes students with disabilities, English language learners/multi-lingual learners, and economically disadvantaged students.	Met	
Academic Goal 7	District Proficiency Rate	The % of students who score proficiently on 3-8 State assessments for all students by grade level.	Not Met	<p>Specific strategies to support this goal include:</p> <p>Transition to a new math curriculum better linked to NYS learning standards - Eureka!, along with iReady assessments to measure progress towards mastery.</p> <p>Transition to a new ELA curriculum better linked to NYS learning standards - Wit & Wisdom, along with iReady assessments to measure progress</p>

towards mastery.

Continued evaluation through STAR testing for grades 6-12, increased instructional time for ELA and Math at the middle school level, and targeted daily small-group interventions for students in need of more support based on diagnostic testing.

STAR Testing: All students in Grades 6-12 participate in STAR testing for ELA and Math three times per year. This externally-created, nationally normed assessment allows Unity to longitudinally track student growth and proficiency over time, and has proven to be particularly useful since the suspension of state exams during the COVID-19 pandemic.

Instructional Time: At the middle school level, schedules for students have 9 periods per week of ELA and 7 periods per week of Math, as compared to 5

periods per week of History, Science, and Enrichment. This additional time allows for more opportunities for re-mastery, small group instruction, and practice with new or remedial concepts. Dedicated instructional coach for ELA.

Targeted Daily Small Group Tutoring: Unity has targeted, daily small-group tutoring for students in need of additional support in ELA or Math. Students who are reading below grade level based on state exams or STAR scores are then assessed using Literably, a researchbased and efficient screener. During regular class sessions, students work to develop their reading and writing abilities, making strides towards grade-level competency and beyond. The iReady program clearly tracks student progress in both fluency and comprehension over time, providing additional

				information and context beyond universal STAR testing for Unity's most vulnerable readers.
Academic Goal 8	District Proficiency Rate	The % of students who score proficiently on 3-8 State assessments for each subgroup by grade level	Not Met	<p>Specific strategies to support this goal include:</p> <p>Transition to a new math curriculum better linked to NYS learning standards - Eureka!, along with iReady assessments to measure progress towards mastery.</p> <p>Transition to a new ELA curriculum better linked to NYS learning standards - Wit & Wisdom, along with iReady assessments to measure progress towards mastery.</p> <p>Continued evaluation through STAR testing for grades 6-12, increased instructional time for ELA and Math at the middle school level, and targeted daily small-group interventions for students in need of more support based on diagnostic testing.</p> <p>STAR Testing: All</p>

students in Grades 6-12 participate in STAR testing for ELA and Math three times per year. This externally-created, nationally normed assessment allows Unity to longitudinally track student growth and proficiency over time, and has proven to be particularly useful since the suspension of state exams during the COVID-19 pandemic.

Instructional Time: At the middle school level, schedules for students have 9 periods per week of ELA and 7 periods per week of Math, as compared to 5 periods per week of History, Science, and Enrichment. This additional time allows for more opportunities for re-mastery, small group instruction, and practice with new or remedial concepts. Dedicated instructional coach for ELA.

Targeted Daily Small Group Tutoring: Unity has targeted, daily small-group

				<p>tutoring for students in need of additional support in ELA or Math. Students who are reading below grade level based on state exams or STAR scores are then assessed using Literably, a researchbased and efficient screener. During regular class sessions, students work to develop their reading and writing abilities, making strides towards grade-level competency and beyond. The iReady program clearly tracks student progress in both fluency and comprehension over time, providing additional information and context beyond universal STAR testing for Unity's most vulnerable readers.</p>
Academic Goal 9	State Passing Rate	<p>4-year, 5-year, and 6-year cohort Regents testing outcomes for ELA, Mathematics, Science, Global History and Geography, and US History and Government, or a NYSED approved</p>	Unable to Assess	N/A

		equivalent, for all students with an emphasis on the final testing outcome for students. ¹² Passing shall be defined as obtaining a Regents exam score of 65 or higher.		
Academic Goal 10	State Passing Rate	4-year, 5-year, and 6-year cohort Regents testing outcomes for ELA, Mathematics, Science, Global History and Geography, and US History and Government, or a NYSED approved equivalent, by subgroup with an emphasis on the final testing outcome for students. ¹³ Passing shall be defined as obtaining a Regents exam score of 65 or higher.	Unable to Assess	N/A

2. Do have more academic goals to add?

Yes

2022-2023 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal - Met, Not Met or Unable to Assess	2019-2020 progress toward attainment of goal Met/Not Met/Unable to Assess During Due to Closure
Academic Goal 11	State College and Career Readiness Rate	4-year cohort Regents testing outcomes for ELA and Mathematics, or a NYSED approved equivalent, for graduating students. College and career readiness shall be defined as obtaining a Regents exam score of 75 or higher on the ELA Regents test and 80 or higher on any Regents Math test.	Unable to Assess	N/A
Academic Goal 12	State College and Career Readiness Rate	4-year cohort Regents testing outcomes for ELA and Mathematics, or a NYSED approved equivalent, for graduating student subgroups. College and career readiness shall be defined as obtaining a Regents exam score of 75 or higher on the ELA Regents test and 80 or higher on any Regents Math test.	Unable to Assess	N/A

Academic Goal 13	State Graduation Rate	4-year (August), 5-year (August), and 6-year (June) graduation rate for all students with an emphasis on the final graduation outcome for students.	Unable to Assess	N/A
Academic Goal 14	State Graduation Rate	4-year (August), 5-year (August), and 6-year (June) graduation rate for students identified as students with disabilities, English language learners/multi-lingual learners, and economically disadvantaged students with an emphasis on the final graduation outcome for students.	Unable to Assess	N/A
Academic Goal 15	State Graduation Rate Percent	% of all students in a cohort who have passed 3 out of 5 Regents exams, or a NYSED approved equivalent, required for graduation by August of the end of the student's 3rd year of high school (overage/under-credited school cohorts will be measured by their 4th year of high school in passing 3 out of 5 Regents	Unable to Assess	N/A

		exams by August of that year).		
Academic Goal 16	State Graduation Rate Percent	% of cohort by subgroup that has passed 3 out of 5 Regents exams, or a NYSED approved equivalent, required for graduation by the end of the student's 3rd year of high school (overage/under-credited school cohort subgroups will be measured by their 4th year of high school in passing 3 out of 5 Regents exams).	Unable to Assess	N/A
Academic Goal 17				
Academic Goal 18				
Academic Goal 19				
Academic Goal 20				

3. Do have more academic goals to add?

(No response)

2022-2023 Progress Toward Attainment of Academic Goals

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

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Academic Goal 61				
Academic Goal 62				
Academic Goal 63				
Academic Goal 64				
Academic Goal 65				
Academic Goal 66				
Academic Goal 67				
Academic Goal 59				

Academic Goal 60				
Academic Goal 61				
Academic Goal 62				

4. ORGANIZATION GOALS

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

2022-2023 Progress Toward Attainment of Organization Goals

	Organizational Goal	Measure Used to Evaluate Progress	Goal - Met, Not Met, or Unable to Assess	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Org Goal 1				
Org Goal 2				
Org Goal 3				
Org Goal 4				
Org Goal 5				
Org Goal 6				
Org Goal 7				
Org Goal 8				
Org Goal 9				
Org Goal 10				
Org Goal 11				
Org Goal 12				
Org Goal 13				
Org Goal 14				
Org Goal 15				
Org Goal 16				
Org Goal 17				
Org Goal 18				
Org Goal 19				
Org Goal 20				

5. Do have more organizational goals to add?

(No response)

6. FINANCIAL GOALS

2022-2023 Progress Toward Attainment of Financial Goals

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

7. Do have more financial goals to add?

(No response)

2021-2022 Progress Toward Attainment of Financial Goals

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

Thank you.

Entry 3 Accountability Plan Progress Reports

Incomplete - Hidden from applicant

Instructions

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

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

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

Entry 4 - Audited Financial Statements

Completed - Oct 27 2023

Required of ALL Charter Schools

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

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

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

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN - 06

Filename: UNITY_PREPARATORY_CHARTER_SCHOOL_O_EjewtzC.pdf Size: 426.5 kB

Entry 4a – Audited Financial Report Template (SUNY)

Incomplete - Hidden from applicant

Instructions - SUNY-Authorized Charter Schools ONLY

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

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

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

Completed - Oct 27 2023

Instructions - Regents-Authorized Charter Schools ONLY

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

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

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

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

[22-23 UPCSB audited-financial-report-template-nysed](#)

Filename: 22-23_UPCSB_audited-financial-rep_diQgOfK.xlsx Size: 460.0 kB

Entry 4c – Additional Financial Documents

Completed - Oct 27 2023

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

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

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

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

[2\) UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN - 06](#)

Filename: 2_UNITY_PREPARATORY_CHARTER_SCHOOL_6tMT794.pdf Size: 363.2 kB

[4\) 20230630-Escrow Statement](#)

Filename: 4_20230630-Escrow_Statement.pdf Size: 68.4 kB

Entry 4d - Financial Contact Information

Completed - Oct 17 2023

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

Form for "Financial Contact Information"

1. School Based Fiscal Contact Information

	School Based Fiscal Contact Name	School Based Fiscal Contact Email	School Based Fiscal Contact Phone
	Kristin Johnson	kjohnson2@unityprep.org	570-220-8004

2. Audit Firm Contact Information

	School Audit Contact Name	School Audit Contact Email	School Audit Contact Phone	Years Working With This Audit Firm
	Michelle Cain	mcain@mmb-co.com	585-423-1860	10

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

	Firm Name	Contact Person	Mailing Address	Email	Phone	Years With Firm

Entry 5 – Fiscal Year 2023-2024 Budget

Completed - Oct 27 2023

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

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

The Assumptions column should be completed for all revenue and expense items unless the item is self-explanatory. Where applicable, reference the page number or section in the application narrative that indicates the assumption being made. For instance, student enrollment would reference the applicable page number in Section I, C of the application narrative.

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

[23-24 UPCSB updated-budget-template](#)

Filename: 23-24_UPCSB_updated-budget-template.xlsx Size: 130.5 kB

Entry 6 – Board of Trustees Disclosure of Financial Interest Form

Completed - Aug 1 2023

Required of ALL Charter Schools

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

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

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

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

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

[annual-report-current-and-former-trustee-financial-disclosure-form \(1\)\(1\)](#)

Filename: annual-report-current-and-former-t_nMrSIOb.pdf Size: 542.9 kB

[annual-report-current-and-former-trustee-financial-disclosure-form \(1\) - signed \(5\)](#)

Filename: annual-report-current-and-former-t_HmY18Rq.pdf Size: 741.0 kB

[annual-report-current-and-former-trustee-financial-disclosure-form \(1\) - signed \(4\)](#)

Filename: annual-report-current-and-former-t_kFGbiw2.pdf Size: 637.7 kB

[annual-report-current-and-former-trustee-financial-disclosure-form \(1\) - signed \(2\)](#)

Filename: annual-report-current-and-former-t_B09pzsw.pdf Size: 643.2 kB

[annual-report-current-and-former-trustee-financial-disclosure-form \(1\) - signed \(1\)](#)

Filename: annual-report-current-and-former-t_afP83Ko.pdf Size: 643.1 kB

[annual-report-current-and-former-trustee-financial-disclosure-form \(1\) - signed \(3\)](#)

Filename: annual-report-current-and-former-t_vzRFBTB.pdf Size: 644.9 kB

[annual-report-current-and-former-trustee-financial-disclosure-form \(1\) - signed](#)

Filename: annual-report-current-and-former-t_1pGHY1b.pdf Size: 643.2 kB

Entry 7 BOT Membership Table

Completed - Aug 1 2023

Instructions

Required of ALL charter schools

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

Entry 7 BOT Table

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

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

Authorizer:

Who is the authorizer of your charter school?

Board of Regents

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

	Trustee Name	Trustee Email Address	Position on the Board	Committee Affiliations	Voting Member Per By-Laws (Y/N)	Number of Completed Terms Served	Start Date of Current Term (MM/DD/YYYY)	End Date of Current Term (MM/DD/YYYY)	Board Meetings Attended During 2022-2023
1	Jake Elghanyan	[REDACTED]	Vice Chair	Development & Facilities	Yes	3	06/01/2021	06/01/2024	5 or less
2	Jeannette Bander	[REDACTED]	Trustee/Member	Student Learning, Audit & Finance	Yes	2	12/01/2021	06/01/2024	8
3	Jim Ellsworth	[REDACTED]	Chair	Audit & Finance, Development & Facilities	Yes	3	06/01/2023	06/01/2026	11
4	Lenny Singletary	[REDACTED]	Vice Chair	Audit & Finance	Yes	1	12/01/2021	12/01/2024	6
5	Madonna Afriyie-Adams	[REDACTED]	Trustee/Member	Student Learning	Yes	1	06/01/2021	06/01/2024	5 or less
6	Marion Leydier	[REDACTED]	Treasurer	Audit & Finance	Yes	4	06/01/2022	06/01/2025	9
7	Sal Siddiqui	[REDACTED]	Trustee/Member	Development & Finance, Enrichment & Communi	Yes	2	06/01/2021	06/01/2024	11

				ty Partners hip					
8	Trudy Sandy	■■■■■ ■■■■■ ■■■■■	Parent Rep	Enrichme nt & Communi ty Partners hip	Yes	2	04/01/20 21	04/01/20 24	7
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, 2023	7
b.Total Number of Members Added During 2022-2023	0
c. Total Number of Members who Departed during 2022-2023	1
d.Total Number of members, as set in Bylaws, Resolution or Minutes	5-11

3. Number of Board meetings held during 2022-2023

12

4. Number of Board meetings scheduled for 2023-2024

11

Total number of Voting Members on June 30, 2023:

7

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

0

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

1

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

11

Total number of Non-Voting Members on June 30, 2023:

0

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

0

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

0

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

0

Board members attending 8 or fewer meetings during 2022-2023

5

Thank you.

Entry 8 Board Meeting Minutes

Completed - Aug 1 2023

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

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

2022-23 Board Meeting Notes

Filename: 2022-23_Board_Meeting_Notes.pdf Size: 1.1 MB

Entry 9 Enrollment & Retention

Completed - Aug 1 2023

Instructions for submitting Enrollment and Retention Efforts

Required of ALL Charter Schools

Describe the good faith efforts the charter school has made in 2022-2023 toward meeting targets to attract and retain the enrollment of Students with Disabilities (SWDs), English Language Learners (ELLs), and students who are economically disadvantaged. In addition, describe the school's plans for meeting or making progress toward meeting its enrollment and retention targets in 2023-2024.

*SUNY-authorized charter schools

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

Entry 9 Enrollment and Retention of Special Populations

Good Faith Efforts to Meet Recruitment Targets (Attract)

	Describe Recruitment Efforts in 2022-2023	Describe Recruitment Plans in 2023-2024
Economically Disadvantaged	<p>To recruit Economically Disadvantaged students (73% in 2022-23), Unity targeted its outreach to the families in high needs communities within Community School District (CSD) 13. Specifically, the school undertook the following efforts:</p> <p>a. Virtual & In Person Open House Events –</p> <p>Unity Prep held monthly virtual and in person open house events. Each event provided attendees an opportunity to meet and speak with Unity rep's co-founders and staff, meet current students, tour the school, and take part in a presentation regarding Unity Prep's school model and inclusive environment.</p> <p>b. Attending virtual fairs hosted by the NYC Charter School Center and other organizations.</p> <p>c. Outreach to All Elementary Schools in CSDs 13 and 16 – To ensure that every student who attended fifth grade in a CSD 13 or CSD 16 school received information about Unity Prep, Unity Prep called, emailed, and sent information packets to every elementary school in CSD 13 and CSD 16.</p> <p>These information packets were addressed to the Guidance Counselors and Parent Coordinators in each school. The information packets contained brochures that explained Unity</p>	<p>Unity plans on continuing all efforts made during the 2022-23 school year and continue building partnerships with neighborhood schools and community organizations, especially those that support support economically disadvantaged families.</p>

	<p>Prep's school model, flyers that provided information regarding Unity Prep's Open House events, and applications for the upcoming school year. In addition to elementary school outreach, Unity Prep also conducted outreach to community organizations and after school/summer programs serving high numbers of Economically Disadvantaged Students.</p> <p>d. Media Advertisements – Unity Prep placed advertisements in social media platforms popular with our families, including Facebook and Instagram. In addition, the school placed a banner outside of the school facility and distributed 5x7 flyers throughout the surrounding neighborhoods.</p>	
English Language Learners	<p>In 2022-23, 3% of students were English Language Learners. To recruit these students, Unity Prep used the following strategies:</p> <p>a. Virtual and in person open house presentations were made in both English and Spanish with translations provided in Fulani, Arabic and French.</p> <p>b. The school brought translators to all school fairs attended.</p> <p>c. All informational materials were provided in Spanish and English.</p> <p>d. Unity staff performed targeted outreach with the families of our current ELL scholars to target new scholars from their community</p>	<p>Unity plans on continuing all efforts made during the 2022-23 school year and continue building partnerships with neighborhood schools and community organizations, especially those that support support families whose first language might not be English.</p>

<p>Students with Disabilities</p>	<p>To recruit Students with Disabilities (23% in 2022-23), the school implemented the following efforts:</p> <ul style="list-style-type: none"> a. Outreach to Special Education Coordinators at CSD 13 and 16 b. Ongoing partnerships with the Committee on Special Education c. Information on Special Education and Intervention services highlighted in all written materials and advertisements d. Information on Special Education and Intervention Services distributed at all visits, open houses and school fairs 	<p>Unity plans on continuing all efforts made during the 2022-23 school year and continue building partnerships with neighborhood schools and community organizations, especially those that support support families of students with disabilities.</p>
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Good Faith Efforts To Meet Enrollment Retention Targets

	Describe Retention Efforts in 2022-2023	Describe Retention Plans in 2023-2024
Economically Disadvantaged	To retain Economically Disadvantaged students, the school will cover program fees, uniform costs, and supplies for any student in need. As a small school community, the school staff maintains close relationships with families and will alert leadership of any student or family who requires additional support.	Unity plans on continuing all efforts made during the 2022-23 school year, including ensuring all students have access to a Chromebook and internet, along with access to school supplies.
English Language Learners	To meet the needs of ELLs, Unity Prep has adopted the Sheltered Instruction Observation Protocol (SIOP) to support ELLs with mastering core content and developing English language proficiency. Using SIOP, teachers implement high quality instructional techniques including the use of visuals and demonstrations, scaffolded instruction, student to student interaction and targeted vocabulary development. All Unity Prep teachers receive training in this method and structure their curriculum planning and instruction around its implementation. In addition, the ELL Coordinator pushes into classrooms to provide targeted and differentiated supplemental instruction based on each student's English proficiency, ranging from beginner ELLs to those designated as former ELLs. Students that need it will also receive more intensive interventions and pull-out	Unity plans on continuing all efforts made during the 2022-23 school year and ensure that families have access to information in their preferred home language.

	<p>services during elective courses to minimize the loss of core content instructional time. Students will be continually assessed to ensure these services are providing the appropriate level of support and supplemental instruction needed for ongoing student growth.</p>	
Students with Disabilities	<p>Unity Prep employs a Director of Support Services who coordinates services and supervises instruction for all special student populations; a Social Worker who provides mental health and counseling services, a Learning Support Coordinator who oversees academic remediation and enrichment; and two special education teachers who provide a broad range of intensive supports. For those students in need of special education services, Unity Prep employs an Integrated Co-Teaching model to meet the goals of each student's Individualized Education Plan (IEP). In these classrooms, general education teachers work closely with special education teachers to plan lessons, differentiate instruction and evaluate student learning. To ensure student learning and skill mastery, teachers utilize a variety of instructional formats including team teaching, station teaching, parallel teaching, and alternate teaching. Both teachers meet regularly with the Director of Support Services and the Director of Curriculum, Instruction and Assessment to review student progress and</p>	<p>Unity plans on continuing all efforts made during the 2022-23 school year in fostering close relationships with families of students with disabilities and ensuring students have access to all services as recommended on their IEP.</p>

	evaluate the effectiveness of teaching strategies and the special education program overall.	
--	--	--

Entry 10 – Teacher and Administrator Attrition

Completed - Aug 1 2023

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

A. TEACH System – Employee Clearance

Required of ALL Charter Schools

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

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

1. Emergency Conditional Clearances

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

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

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

^[1] Employees who must be cleared include, but are not limited to, teachers, administrative staff, janitors, security personnel and cafeteria workers, and other staff who are present when children are in the school building. **This includes paraprofessionals and other school personnel that are provided or assigned by the district of location, as well as related/contracted service providers.** See NYSED memorandum dated October 1, 2019 at <http://www.nysed.gov/common/nysed/files/programs/charter-schools/employee-fingerprint-oct19.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

Completed - Aug 1 2023

Instructions

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

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

Enter the relevant full-time equivalent (FTE) count of teachers in each column. For example, a school with 20 full-time teachers and 5 half-time teachers would have an FTE count of 22.5.

Entry 11 Uncertified Teachers

School Name:

Instructions for Reporting Percent of Uncertified Teachers

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

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

Enter the relevant full-time equivalent (FTE) count of teachers in each column. For example, a school with 20 full-time teachers and 5 half-time teachers would have an FTE count of 22.5.

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

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

	FTE Count
i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2023)	5
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2023)	0
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2023)	0
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2023)	0
Total Category A: 5 or 30% whichever is less	5.0

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

	FTE Count
i. Mathematics	2
ii. Science	2
iii. Computer Science	1
iv. Technology	0
v. Career and Technical Education	0
Total Category B: not to exceed 5	5.0

CATEGORY C: PLUS 5 ADDITIONAL UNCERTIFIED TEACHERS

	FTE Count
i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2023)	5
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2023)	0
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2023)	0
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2023)	0
Total Category C: not to exceed 5	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	15

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	30

CATEGORY E: TOTAL FTE COUNT OF CERTIFIED TEACHERS

	FTE Count
Total Category E	26

CATEGORY F: TOTAL FTE COUNT OF ALL TEACHERS

Please do not include paraprofessionals, such as teacher aides.

	FTE Count
Total Category F	71



Thank you.

Entry 12 Organization Chart

Completed - Aug 1 2023

[Instructions](#)

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

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

[Organizational Chart Visuals - Unity](#)

Filename: Organizational_Chart_Visuals_-_Unity.pdf Size: 834.1 kB

Entry 13 School Calendar

Completed - Aug 1 2023

[Instructions for submitting School Calendar](#)

Required of ALL Charter Schools

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

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

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

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

[Unity-2023-24-Family-Calendar](#)

Filename: Unity-2023-24-Family-Calendar.pdf Size: 180.9 kB

Entry 14 Staff Roster

Completed - Aug 1 2023

[INSTRUCTIONS](#)

Required of Regents and NYCDOE-authorized Charter Schools ONLY

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

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

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

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

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

TEACH ID	Enter the 7 digit TEACH ID for the Faculty/Staff person.
Role in School	Select the best choice of role of the Faculty/Staff person from the drop-down list .
CPR/AED Certification Status	Select the appropriate choice from the drop-down list .
Hire Date	Enter the date that the Faculty/Staff person was hired.
Start Date	Enter the date that the Faculty/Staff person actually began employment in this school.
Total Years' Experience in this Role	Enter Total Years of Experience that the Faculty/Staff person has in their current role.
Total Years at this School	Enter the Total Years that the Faculty/Staff person has been employed in this school.
Out-of-Certification Justification	Select the appropriate choice from the drop-down list .
Subject Taught	Select the appropriate choice from the drop-down list .
Notes	Optional

[Faculty & Staff Roster 2022-23 For Annual Report](#)

Filename: Faculty__Staff_Roster_2022-23_For_OCaup0u.xlsx Size: 87.7 kB

Optional Additional Documents to Upload (BOR)

Incomplete

**UNITY PREPARATORY CHARTER SCHOOL OF
BROOKLYN**

BROOKLYN, NEW YORK

AUDITED FINANCIAL STATEMENTS

AND

INDEPENDENT AUDITOR'S REPORT

JUNE 30, 2023

(With Comparative Totals for 2022)



BUSINESS
ADVISORS
AND CPAS

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BUSINESS
ADVISORS
AND CPAS

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Unity Preparatory Charter School of Brooklyn

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Unity Preparatory Charter School of Brooklyn, which comprise the statement of financial position as of June 30, 2023, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

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

Basis for Opinion

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

Change in Accounting Principle

As discussed in Note A to the financial statements, during the year ended June 30, 2023, the entity adopted new accounting guidance related to accounting for leases. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, 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 Unity Preparatory Charter School of Brooklyn's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Unity Preparatory Charter School of Brooklyn'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 Unity Preparatory Charter School of Brooklyn's ability to continue as a going concern for a reasonable period of time.

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

Report on Summarized Comparative Information

We have previously audited Unity Preparatory Charter School of Brooklyn's June 30, 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 14, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 13, 2023 on our consideration of Unity Preparatory Charter School of Brooklyn'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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unity Preparatory Charter School of Brooklyn's internal control over financial reporting and compliance.



Rochester, New York
October 13, 2023

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2023

(With Comparative Totals for 2022)

<u>ASSETS</u>	June 30,	
	<u>2023</u>	<u>2022</u>
<u>CURRENT ASSETS</u>		
Cash	\$ 660,585	\$ 1,660,537
Grants and other receivables	1,160,391	931,028
Prepaid expenses and other current assets	<u>123,719</u>	<u>16,485</u>
TOTAL CURRENT ASSETS	1,944,695	2,608,050
<u>PROPERTY AND EQUIPMENT, net</u>	573,542	501,766
<u>OTHER ASSETS</u>		
Due from related party	2,549,423	1,787,868
Security deposit	225,402	225,000
Right-of-use assets - operating	30,355,245	-
Cash in escrow	<u>100,062</u>	<u>100,042</u>
TOTAL OTHER ASSETS	<u>33,230,132</u>	<u>2,112,910</u>
TOTAL ASSETS	<u>\$ 35,748,369</u>	<u>\$ 5,222,726</u>
<u>LIABILITIES AND NET ASSETS</u>		
<u>CURRENT LIABILITIES</u>		
Accounts payable and accrued expenses	\$ 121,264	\$ 145,866
Accrued payroll and benefits	507,696	463,396
Deferred revenue	17,445	92,034
Current portion of lease liabilities - operating	<u>344,186</u>	<u>-</u>
TOTAL CURRENT LIABILITIES	990,591	701,296
<u>OTHER LIABILITIES</u>		
Long-term lease liabilities - operating	31,582,220	-
Deferred lease liability	<u>-</u>	<u>1,359,361</u>
TOTAL OTHER LIABILITIES	<u>31,582,220</u>	<u>1,359,361</u>
TOTAL LIABILITIES	32,572,811	2,060,657
<u>NET ASSETS</u>		
Without donor restrictions	<u>3,175,558</u>	<u>3,162,069</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 35,748,369</u>	<u>\$ 5,222,726</u>

The accompanying notes are an integral part of the financial statements.

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

YEAR ENDED JUNE 30, 2023
(With Comparative Totals for 2022)

	<u>Year ended June 30,</u>	
	<u>2023</u>	<u>2022</u>
Operating revenue and support:		
State and local per pupil operating revenue	\$ 11,455,256	\$ 10,394,572
NYC DOE Rental Assistance	1,532,516	1,398,963
Government grants	1,413,905	1,389,535
Contributions	538,936	235,324
Paycheck Protection Program loan forgiveness	-	1,573,200
Other income	9,446	23,466
In-kind - contributed rent	<u>1,394,446</u>	<u>1,227,149</u>
TOTAL OPERATING REVENUE AND SUPPORT	16,344,505	16,242,209
Expenses:		
Program:		
Regular education	11,143,287	10,543,388
Special education	3,645,428	2,956,490
Management and general	1,376,009	1,314,547
Fundraising and special events	<u>166,292</u>	<u>151,388</u>
TOTAL EXPENSES	<u>16,331,016</u>	<u>14,965,813</u>
CHANGE IN NET ASSETS	13,489	1,276,396
Net assets at beginning of year	<u>3,162,069</u>	<u>1,885,673</u>
NET ASSETS AT END OF YEAR	<u>\$ 3,175,558</u>	<u>\$ 3,162,069</u>

The accompanying notes are an integral part of the financial statements.

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2023
(With Comparative Totals for 2022)

	No. of Positions	Year ended June 30, 2023						2022
		Program Services			Supporting Services			Total
		Regular Education	Special Education	Sub-total	Fundraising and special events	Management and general	Sub-total	
Personnel services costs:								
Administrative staff personnel	8	\$ 95,882	\$ 57,632	\$ 153,514	\$ 92,314	\$ 753,816	\$ 846,130	\$ 1,025,833
Instructional personnel	66	4,722,622	1,406,839	6,129,461			-	5,647,803
Non-instructional personnel		1,650,131	653,480			-		2,256,673
Total salaries and wages	38112	6,468,635	2,117,951	2,305,861	92,314	753,816	846,130	8,930,309
Fringe benefits and payroll taxes		1,092,818	357,809	1,450,627	15,596	127,350	142,946	1,621,556
Retirement expenses		57,939	18,970	76,909		6,752	7,579	41,717
Accounting / audit services				-	827	41,140	41,140	29,989
Other purchased / professional / consulting services			-		7,229	83,384	90,613	156,080
Building and land rent / lease		1,262,298	59,341	1,716,306	18,001	135,351	153,351	1,771,488
In-kind - contributed rent		976,112	278,889	1,255,001	13,944	125,500	139,445	1,227,149
Repairs and maintenance		195,482	64,004	259,486	2,790	22,780	25,570	25,640
Insurance		60,691	19,871	80,562		7,073	7,939	73,743
Supplies and materials		282,134	101,782	383,916	10,103	6,640	16,743	468,461
Student transportation services		151,784	45,215	196,999			-	103,529
Non-capitalized equipment / furnishings		22,894	7,490	30,384		2,644	2,968	43,687
Staff development		23,949	7,134	31,083	324	28,476	28,476	84,678
Marketing / recruitment		66,966	20,938	87,904		3,906	4,384	79,403
Technology		83,179	27,234	110,413	1,187	9,693	10,880	93,576
Office expense		54,553	17,823	72,376		6,206	6,966	45,106
Depreciation and amortization		125,503	41,092	166,595	1,791	14,625	16,416	155,687
Other		19,148		25,025		673		14,015
		\$ 11,143,287	\$ 3,687,428	\$ 14,788,715	\$ 82	\$ 1,376,009	\$ 1,542,301	\$ 14,965,813
					166,292			

The accompanying notes are an integral part of the financial statements.

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2023
(With Comparative Totals for 2022)

	Year ended June 30,	
	2023	2022
<u>CASH FLOWS - OPERATING ACTIVITIES</u>		
Change in net assets	\$ 13,489	\$ 1,276,396
Adjustments to reconcile change in net assets to net cash provided from (used for) operating activities:		
Depreciation and amortization	183,011	155,687
Paycheck Protection Program loan forgiveness	-	(1,573,200)
Changes in certain assets and liabilities affecting operations:		
Grants and other receivables	(229,363)	(617,651)
Prepaid expenses and other current assets	(107,234)	(7,956)
Accounts payable and accrued expenses	(24,602)	6,698
Accrued payroll and benefits	44,300	(67,111)
Deferred revenue	(74,589)	16,112
Operating lease liabilities, net of right-of-use assets	1,571,161	-
Deferred lease liability	(1,359,361)	241,534
NET CASH PROVIDED FROM (USED FOR) OPERATING ACTIVITIES	16,812	(569,491)
<u>CASH FLOWS - INVESTING ACTIVITIES</u>		
Purchases of property and equipment	(254,787)	(145,137)
Security deposit	(402)	-
Due from related party	(761,555)	(498,118)
NET CASH USED FOR INVESTING ACTIVITIES	(1,016,744)	(643,255)
NET DECREASE IN CASH AND RESTRICTED CASH	(999,932)	(1,212,746)
Cash and restricted cash at beginning of year	1,760,579	2,973,325
CASH AND RESTRICTED CASH AT END OF YEAR	<u>\$ 760,647</u>	<u>\$ 1,760,579</u>
Reconciliation of cash and restricted cash reported within the statement of financial position that sum to the total amounts shown in the statement of cash flows:		
Cash	\$ 660,585	\$ 1,660,537
Cash in escrow	100,062	100,042
	<u>\$ 760,647</u>	<u>\$ 1,760,579</u>
<u>NON-CASH OPERATING AND INVESTING ACTIVITIES</u>		
In-kind - contributed rent	<u>\$ 1,394,446</u>	<u>\$ 1,227,149</u>
Right-of-use assets obtained in exchange for operating lease liabilities	<u>\$ 78,087</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements.

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE A: THE CHARTER SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Charter School

Unity Preparatory Charter School of Brooklyn (the “Charter School”) is an educational corporation that operates as a charter school in Brooklyn, New York. On November 5, 2012 the Board of Regents of the University of the State of New York granted the Charter School a provisional charter valid for a term of five years and renewable upon expiration. On March 12, 2018, the Board of Regents of the University of the State of New York extended the provisional charter, and any amendment thereto, for a term of five years through June 30, 2023. On May 4, 2023, the Board of Regents of the University of the State of New York extended the provisional charter, and any amendment thereto, for a term of four years through June 30, 2027.

Classification of net assets

To ensure observance of limitations and restrictions placed on the use of resources available to the Charter School, the accounts of the Charter School are maintained in accordance with the principles of accounting for not-for-profit organizations. This is the procedure by which resources are classified for reporting purposes into net asset groups, established according to their nature and purpose. Accordingly, all financial transactions have been recorded and reported by net asset group.

The assets, liabilities, activities, and net assets are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions

Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The Board of Trustees has discretionary control to use these in carrying on operations in accordance with the guidelines established by the Charter School.

Net Assets With Donor Restrictions

Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. The Charter School had no net assets with donor restrictions at June 30, 2023 and 2022.

Revenue and support recognition

Revenue from Exchange Transactions: The Charter School recognizes revenue in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2014-09, Revenue from Contracts with Customers, as amended. ASU 2014-09 applies to exchange transactions with customers that are bound by contracts or similar arrangements and establishes a performance obligation approach to revenue recognition.

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE A: THE CHARTER SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

The Charter School records substantially all revenues over time as follows:

State and local per pupil revenue

The Charter School recognizes revenue as educational programming is provided to students throughout the year. The Charter School earns state and local per pupil revenue based on the approved per pupil tuition rate of the public school district in which the pupil resides. The amount received each year from the resident district is the product of the approved per pupil tuition rate and the full-time equivalent student enrollment of the Charter School. Each NYS school district has a fixed per pupil tuition rate which is calculated annually by NYSED in accordance with NYS Education Law. Amounts are billed in advance every other month and payments are typically received in six installments during the year. At the end of each school year, a reconciliation of actual enrollment to billed enrollment is performed and any additional amounts due or excess funds received are agreed upon between the Charter School and the district(s) and are paid or recouped. Additional funding is available for students requiring special education services. The amount of additional funding is dependent upon the length of time and types of services provided by the Charter School to each student, subject to a maximum amount based upon a set rate for each district as calculated by NYSED.

Rental assistance

Facilities rental assistance funding is provided by the New York City Dept of Education (NYCDOE) to qualifying charter schools located in the five boroughs of NYC. In order to receive rental assistance funding, a charter school must have commenced instruction or added grade levels in the 2014-15 school year or thereafter, and go through a space request process with the NYCDOE. If NYCDOE is not able to provide adequate space, the charter school can become eligible for rental assistance. Rental assistance is calculated as the lesser of 30% of the per-pupil tuition rate for NYC times the number of students enrolled, or actual total rental costs. As rental assistance is based on the number of students enrolled, revenue is recognized throughout the year as educational programming is provided to students.

The following table summarizes contract balances at their respective statement of financial position dates:

		June 30,	
	2023	2022	2021
Grants and other receivables	\$ 2,700	\$ -	\$ 14,100
Deferred revenue	17,445	92,034	75,922

Contributions

The Charter School recognizes contributions when cash, securities or other assets, an unconditional promise to give, or a notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

Contributions and unconditional promises to give are recorded as revenue in the appropriate class of net assets depending on the existence of any donor restrictions. A contribution that is received and expended in the same period for a specific purpose is classified as revenue without donor restrictions.

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE A: THE CHARTER SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

All donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities and changes in net assets as net assets released from restrictions.

Grant revenue

Some of the Charter School's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Charter School has incurred expenditures in compliance with specific contract or grant provisions. Certain grants are subject to audit and retroactive adjustments by its funders. Any changes resulting from these audits are recognized in the year they become known. Qualifying expenditures that have been incurred but are yet to be reimbursed are reported as grants receivable in the accompanying statement of financial position. Amounts received prior to incurring qualifying expenditures are reported as deferred revenue in the accompanying statement of financial position and amounted to \$17,445 and \$92,034 at June 30, 2023 and 2022, respectively. The Charter School received cost-reimbursement grants of approximately \$304,000 that have not been recognized at June 30, 2023 because qualifying expenditures have not yet been incurred.

Cash

Cash balances are maintained at financial institutions located in New York and are insured by the Federal Deposit Insurance Corporation up to \$250,000 at each institution. In the normal course of business, the cash account balances at any given time may exceed insured limits. However, the Charter School has not experienced any losses in such accounts and does not believe it is exposed to significant risk in cash.

Cash in escrow

The Charter School maintains cash in an escrow account in accordance with the terms of its charter agreement. The amount in escrow as of June 30, 2023 and 2022 was \$100,062 and \$100,042, respectively.

Grants and other receivables

Grants and other receivables are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts based on its assessment of the current status of individual receivables from grants, agencies and others. Balances that are still outstanding after management has used reasonable collection efforts are written off against the allowance for doubtful accounts. There was no allowance for doubtful accounts at June 30, 2023 and 2022.

Property and equipment

Property and equipment are recorded at cost. Depreciation and amortization are computed using the straight-line method on a basis considered adequate to depreciate the assets over their estimated useful lives, which range from three to fifteen years. Leasehold improvements are amortized over the lesser of their useful lives or the remaining lease term.

Major renewals and betterments are capitalized, while repairs and maintenance are charged to operations as incurred. Upon sale or retirement, the related cost and allowances for depreciation are removed from the accounts and the related gain or loss is reflected in operations.

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE A: THE CHARTER SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

Deferred revenue

The Charter School records grant revenue as deferred revenue until it is expended for the purpose of the grant, at which time it is recognized as revenue.

Leases

The Charter School leases the school facility and various office equipment and determines if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use (ROU) assets, current liabilities, and other liabilities on the accompanying statement of financial position.

ROU assets represent The Charter School's right to use an underlying asset for the lease term and lease liabilities represent the obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. As most of the leases do not provide an implicit rate, The Charter School uses a risk-free rate based on the information available at commencement date in determining the present value of lease payments. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. The lease terms may include options to extend or terminate the lease when it is reasonably certain that The Charter School will exercise that option. Lease expense for operating lease payments is recognized on a straight-line basis over the lease term.

The Charter School's lease agreements do not contain any material residual value guarantees or material restrictive covenants.

In evaluating contracts to determine if they qualify as a lease, the Charter School considers factors such as if the Charter School has obtained substantially all of the rights to the underlying asset through exclusivity, if the Charter School can direct the use of the asset by making decisions about how and for what purpose the asset will be used and if the lessor has substantive substitution rights. This evaluation may require significant judgment.

Tax exempt status

The Charter School is a tax-exempt organization under section 501(c)(3) of the Internal Revenue Code and applicable state regulations and, accordingly, is exempt from federal and state taxes on income.

The Charter School files Form 990 tax returns in the U.S. federal jurisdiction. The tax returns for the years ended June 30, 2020 through June 30, 2023 are still subject to potential audit by the IRS. Management of the Charter School believes it has no material uncertain tax positions and, accordingly, it will not recognize any liability for unrecognized tax benefits.

Contributed services

The Charter School receives contributed services from volunteers to serve on the Board of Trustees. The Charter School received transportation services, food supplies and services and certain office equipment from the local district. The Charter School was unable to determine a value for these services.

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE A: THE CHARTER SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

Marketing costs

The Charter School expenses marketing costs as they are incurred. Total marketing and recruiting costs were \$92,288 and \$79,403 for the years ended June 30, 2023 and 2022, respectively.

Other purchased/professional/consulting services

Other purchased/professional/consulting services is made up of expenses related to financial management services as well as professional service expenses related to extra curricular activities of students such as clubs and athletics.

Use of estimates in the preparation of financial statements

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 disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Comparatives for year ended June 30, 2022

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

Gifts-in-kind

In September 2020, the FASB issued a new accounting update to improve transparency in the reporting of contributed nonfinancial assets, also known as gifts-in-kind. The update requires not-for-profit entities to present contributed nonfinancial assets separately on the statement of activities, apart from contributions of cash and other financial assets. In addition, the update requires not-for-profit entities to disclose in the notes to the financial statements a breakout of the different types of gifts-in-kind recognized, any donor restrictions associated with the gift, the valuation technique(s) used to arrive at the fair value measure, whether or not the gift-in-kind was monetized, and any policies on monetization. The update is effective for fiscal years beginning after June 15, 2021 and will be applied on a retrospective basis. The Charter School adopted this standard during the year ended June 30, 2022. See Note F.

Adoption of new accounting pronouncement – leases

In February 2016, the FASB issued a new standard related to leases to increase transparency and comparability among entities by requiring the recognition of ROU assets and lease liabilities on the statement of financial position. Most prominent among the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases under current U.S. GAAP. For nonpublic entities, the FASB voted on May 20, 2020, to extend the guidance in this new standard to be effective for fiscal years beginning after December 15, 2021, and interim periods within fiscal years beginning after December 15, 2022. The Charter School adopted ASC 842 with the date of initial application of July 1, 2022.

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE A: THE CHARTER SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

The Charter School recognized and measured leases existing at July 1, 2022 (the beginning of the period of adoption) through a cumulative effect adjustment, with certain practical expedients available. Lease disclosures for the year ended June 30, 2022 are made under prior lease guidance in FASB ASC 840.

As part of the adoption of ASC 842, The Charter School elected practical expedients to account for the existing operating leases as operating leases under the new guidance, without reassessing (a) whether the contracts contain leases under the new standard; (b) whether classification of capital leases or operating leases would be different in accordance with the new guidance; or (c) whether the unamortized initial direct costs before transition adjustments would have met the definition of initial direct costs in the new guidance at lease commencement.

As a result of the adoption of the new lease accounting guidance, The Charter School recognized on July 1, 2022 a lease liability of \$32,301,345, which represents the present value of the remaining operating lease payments of \$52,741,184, discounted using the Charter School's weighted average risk-free rate of 3.11%, and a right-of-use asset of \$30,941,984 which represents the operating lease liability of \$32,301,345 adjusted for deferred lease liability of \$1,359,361.

The standard had a material impact on the accompanying statement of financial position, but did not have an impact on the statement of activities and changes in net assets, nor statement of cash flows. The most significant impact was the recognition of ROU assets and lease liabilities for operating leases.

New accounting pronouncement – credit losses

In June 2016 the FASB issued ASU 2016-13, "Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments" (ASU 2016-13), which requires entities to use a new impairment model referred to as the current expected credit losses (CECL) model rather than incurred losses. The new standard affects accounting for loans, accounts (trade) receivable, held-to-maturity debt securities, and other financial assets included in the scope. For non-public entities, the new standard is effective for fiscal years beginning after December 15, 2022, including interim periods within those fiscal years. The Charter School is currently evaluating the provisions of this standard to determine the impact the new standard will have on The Charter School's financial position or results of operations.

Subsequent events

The Charter School has conducted an evaluation of potential subsequent events occurring after the statement of financial position date through October 13, 2023, which is the date the financial statements are available to be issued. See subsequent events in Notes E and I.

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE B: LIQUIDITY AND AVAILABILITY

The Charter School regularly monitors liquidity required to meet its operating needs and other contractual commitments. The Charter School's main source of liquidity is its cash accounts.

For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Charter School considers all expenditures related to its ongoing activities of teaching, and public service as well as the conduct of services undertaken to support those activities to be general expenditures.

In addition to financial assets available to meet general expenditures over the next 12 months, the Charter School operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources. Refer to the statement of cash flows which identifies the sources and uses of the Charter School's cash.

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following at June 30, 2023 and 2022:

	June 30,	
	2023	2022
Cash	\$ 660,585	\$ 1,660,537
Grants and other receivables	1,160,391	931,028
Total financial assets available to management	<u>\$ 1,820,976</u>	<u>\$ 2,591,565</u>

NOTE C: NET ASSETS

Net assets without donor restrictions are as follows:

	June 30,	
	2023	2022
Undesignated	\$ 2,602,016	\$ 2,660,303
Invested in property and equipment	573,542	501,766
	<u>\$ 3,175,558</u>	<u>\$ 3,162,069</u>

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE D: PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	<u>June 30,</u>	
	<u>2023</u>	<u>2022</u>
Furniture and fixtures	\$ 209,427	\$ 152,351
Computers and equipment	1,065,365	952,224
Leasehold improvements	367,933	346,433
Website	9,700	9,700
Construction in progress	<u>63,070</u>	<u>-</u>
	1,715,495	1,460,708
Less accumulated depreciation and amortization	<u>1,141,953</u>	<u>958,942</u>
	<u>\$ 573,542</u>	<u>\$ 501,766</u>

No provision for depreciation is made on construction in progress until such time as the relevant assets were completed and put into use. Construction in progress represents a deposit on window replacements. The project is expected to be completed in 2024 for a total cost of \$126,000.

Total depreciation and amortization expense was \$183,011 and \$155,687 for the years ended June 30, 2023 and 2022, respectively.

NOTE E: LEASES

The Charter School has operating leases for a school facility and office equipment.

Dring August 2018, the Charter School entered into a sublease agreement with a related party, Friends of Northwest Brooklyn, for property located at 584 Driggs Avenue, Brooklyn, NY, commencing on the date on which the landlord's work is substantially completed, which was August 29, 2018. The thirty-five year lease through August 2053, calls for rent based on a fixed rent schedule provided in the sublease agreement, as well as annual escalation clauses, and any costs, expenses or other sums required to be paid under the sublease agreement. The lease requires a security deposit of \$225,000 which is included in the accompanying statement of financial position. The current monthly base rent is \$120,292. Rent paid under the terms of this agreement was approximately \$1,436,000 and \$1,408,000 the years ended June 30, 2023 and 2022, respectively.

The Charter School leases office equipment with various remaining lease terms ranging from 1 to 5 years.

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023
(With Comparative Totals for 2022)

NOTE E: LEASES, Cont'd

A summary of lease right-of-use assets and liabilities at June 30, 2023 are as follows:

	<u>Statement of Financial</u> <u>Position Classification</u>	
<u>Assets</u>		
Operating Leases	Other assets	<u>\$ 30,355,245</u>
<u>Liabilities</u>		
Current:		
Operating Leases	Current liabilities	\$ 344,186
Non-current		
Operating Leases	Other liabilities	<u>31,582,220</u>
		<u>\$ 31,926,406</u>

The components of lease expenses were as follows:

Operating lease cost:	\$ 1,662,317
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As of June 30, 2023, minimum payments due for lease liabilities for future years are as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2024	\$ 1,328,759
2025	1,297,795
2026	1,322,039
2027	1,348,130
2028	1,365,996
Thereafter	<u>44,715,427</u>
Total lease payments	51,378,146
Less: Interest	<u>(19,451,740)</u>
Present value of lease liabilities	<u>\$ 31,926,406</u>

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE E: LEASES, Cont'd

Supplemental information for the year ended June 30, 2023:

Cash paid for amounts included in the measurement of lease liabilities:

Operating cash flows paid for operating leases \$ 1,449,060

Right-of-use assets obtained in exchange for new lease liabilities
(non-cash):

Operating leases \$ 78,087

Weighted-average remaining lease term:

Operating leases 30.10 years

Weighted-average discount rate:

Operating leases 3.11%

Effective July 31, 2023, the facility sublease was terminated and a new lease agreement was signed with a single member LLC of the Organization through June 30, 2071.

The future minimum payments on this agreement are approximately as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2024	\$ 1,437,000
2025	1,615,000
2026	1,664,000
2027	1,713,000
2028	1,765,000
Thereafter	<u>155,395,000</u>
	<u>\$ 163,589,000</u>

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE F: SCHOOL FACILITY

In August 2021, the Charter School entered into a license agreement with the landlord of the school facility. The purpose of the agreement is to obtain a license with respect to a certain portion of the property for installation of portable trailers for use as temporary classrooms and administrative offices. The terms of the agreement require annual payments of \$120,000 through August 2026.

The Charter School has entered into a verbal agreement with the New York City Department of Education for dedicated and shared space at P.S. 044 Marcus Garvey, a New York City Public School located at 432 Monroe Street, 3rd Floor, Brooklyn, New York and utilizes approximately 20,500 square feet at no charge. Pursuant to the terms of the Agreement, the Charter School shall not pay for the use of the shared facility. In valuing the contributed space in the school building, the Charter School estimated the fair value of \$1,394,446 and \$1,227,149 for the years ending June 30, 2023 and 2022, respectively, on the basis of financial information provided to the Charter School under the New York City School Rental Assistance Program. There were no associated donor restrictions with the contributed facility.

See the table below for program utilization:

<u>Program or Supporting Service</u>	<u>June 30,</u>	
	<u>2023</u>	<u>2022</u>
Regular education	\$ 976,112	\$ 859,004
Special education	278,889	245,430
Management and general	125,500	110,443
Fundraising and special events	13,944	12,271
	<u>\$ 1,394,446</u>	<u>\$ 1,227,149</u>

NOTE G: CONTINGENCY

Certain grants and contracts may be subject to audit by funding sources. Such audits might result in disallowance of costs submitted for reimbursement by the Charter School. Management is of the opinion that such disallowances, if any, will not have a material effect on the accompanying financial statements. Accordingly, no amounts have been provided in the accompanying financial statements for such potential claims.

NOTE H: CONCENTRATIONS

At June 30, 2023 and 2022, approximately 92% and 88%, respectively, of grants and other receivables relate to certain grants and per-pupil funding due from New York State Department of Education.

During the years ended June 30, 2023 and 2022, approximately 70% and 64% of total operating revenue and support came from per-pupil funding provided by New York State, respectively. The per-pupil rate is set annually by the State based on the school district in which the Charter School's students are located.

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE I: RELATED PARTY TRANSACTIONS

The Charter School is related to Friends of Northwest Brooklyn (the "Organization") through common management. The Organization granted \$400,000 and \$229,000 of funds to the Charter School during the years ended June 30, 2023 and 2022, respectively. The donation is included in contributions on the statement of activities and changes in net assets. There were no donations granted from the Organization during the year ended June 30, 2023.

During August of 2018, the Charter School entered into a sublease agreement with the Organization for property located at 584 Driggs Avenue, Brooklyn, NY, as described in Note E. The lease signed between the Organization and a third party on June 29, 2018 is guaranteed by the Charter School. The thirty five-year lease calls for rent based on a fixed rent schedule commencing on the date on which the landlord's work is substantially completed, which was August 29, 2018. The future minimum payments on this agreement, through August 2053, are as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2024	\$ 989,000
2025	1,009,000
2026	1,029,000
2027	1,049,000
2028	1,070,000
Thereafter	<u>35,409,000</u>
	<u>\$ 40,555,000</u>

Effective July 31, 2023, this lease was terminated when the Organization purchased the property at 584 Driggs Avenue. The Organization issued bonds to purchase the property. The Charter School became the guarantor of the bonds. The aggregate principal balance of the bonds at July 31, 2023 was approximately \$23,530,000. At July 31, 2023, the maximum potential amount of future payments (undiscounted) the guarantor could be required to make under the guarantee was approximately \$58,112,000. The Charter School fully expects the bonds payable will be repaid by the Organization in accordance with its terms. In connection with the bond agreement, the Charter School must comply with certain covenants.

During the years ended June 30, 2023 and 2021, the Charter School paid certain facility-related costs on behalf of the Organization. At June 30, 2023 and 2022, \$2,549,423 and \$1,787,868, respectively, was due to the Charter School from the Organization for these costs and donations and is included in the accompanying statement of financial position.

The facts exclude the Charter School from the provisions of accounting principles generally accepted in the United States of America which would otherwise require consolidation with the Organization.

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE J: RETIREMENT PLAN

Effective August 1, 2014, the Charter School began sponsoring a 403(b) retirement plan (the "Plan") for its employees. The Plan was amended effective March 29, 2022. All full-time employees of the Charter School are eligible to participate in the Plan. The Charter School has the opportunity to make a discretionary contribution to the Plan for employees who have achieved one year of service. Employees are fully vested in the employer contribution after three years. The school contributed \$84,488 and \$36,387 in the years ended June 30 2023 and 2022, respectively.

NOTE K: FUNCTIONAL EXPENSES

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. All expenses that are allocated to more than one program or supporting function are allocated on the basis of estimates of time and effort.

NOTE L: ACCOUNTING IMPACT OF COVID-19 OUTBREAK

In response to the COVID-19 outbreak, the Federal Government passed several COVID relief acts which include funding for elementary and secondary education. The Elementary and Secondary School Emergency Relief Fund (ESSER Fund) was established to award grants to state and local educational agencies. The Charter School has recognized \$868,460 and \$873,331 of revenue relative to ESSER grants during the years ended June 30, 2023 and 2022, respectively.

In response to the COVID-19 outbreak, in April 2020 the Charter School applied for and was approved by a bank for a loan of \$1,573,200 through the Paycheck Protection Program established by the Small Business Administration (SBA). The loan had a maturity of 2 years and an interest rate of 1%. The loan had the potential for forgiveness provided certain requirements were met by the Charter School. The loan was funded on May 15, 2020. On August 26, 2021, the SBA approved the forgiveness of the loan and all accrued interest.

**UNITY PREPARATORY CHARTER SCHOOL OF
BROOKLYN**

BROOKLYN, NEW YORK

**SCHEDULES REQUIRED BY GOVERNMENT
AUDITING STANDARDS AND THE UNIFORM
GUIDANCE**

AND

INDEPENDENT AUDITOR'S REPORTS

JUNE 30, 2023



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BUSINESS
ADVISORS
AND CPAS

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

Board of Trustees
Unity Preparatory Charter School of Brooklyn

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 Unity Preparatory Charter School of Brooklyn, which comprise the statement of financial position as of June 30, 2023 and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended and the related notes to the financial statements and have issued our report thereon dated October 13, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Unity Preparatory Charter School of Brooklyn's internal control over financial reporting (internal control) as a basis for designing 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 Unity Preparatory Charter School of Brooklyn's internal control. Accordingly, we do not express an opinion on the effectiveness of Unity Preparatory Charter School of Brooklyn's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Unity Preparatory Charter School of Brooklyn'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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

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

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Rochester, New York
October 13, 2023

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Board of Trustees
Unity Preparatory Charter School of Brooklyn

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unity Preparatory Charter School of Brooklyn's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Unity Preparatory Charter School of Brooklyn's major federal programs for the year ended June 30, 2023. Unity Preparatory Charter School of Brooklyn'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, Unity Preparatory Charter School of Brooklyn complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Unity Preparatory Charter School of Brooklyn's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 Unity Preparatory Charter School of Brooklyn's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Unity Preparatory Charter School of Brooklyn'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 Unity Preparatory Charter School of Brooklyn's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Unity Preparatory Charter School of Brooklyn'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 audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

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

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

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of Unity Preparatory Charter School of Brooklyn's as of and for the year ended June 30, 2023, and have issued our report thereon dated October 13, 2023, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

[Handwritten signature]

Rochester, New York
October 13, 2023

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2023

	<u>Federal AL Number</u>	<u>Pass-through Grantor's Number</u>	<u>Total Federal Expenditures</u>
U.S. Department of Education:			
<u>Passed through New York State Education Department:</u>			
Title I - Grants to Local Educational Agencies	84.010	0021	\$ 205,077
Title IIA - Supporting Effective Instruction			
State Grant	84.367	0147	26,037
Title IV - Student Support and Academic			
Enrichment Program	84.424	0204	14,303
<u>Education Stabilization Funds -</u>			
ESSER II - Elementary and Secondary School			
Emergency Relief Fund	84.425D	5891	320,718
ARP ESSER - American Rescue Plan-Elementary			
and Secondary School Emergency Relief	84.425U	5880	542,219
ARP ESSER HCY - Elementary and Secondary School			
Emergency Relief Fund - Homeless Children & Youth	84.425W	5218	<u>5,523</u>
<i>Total Education Stabilization Funds</i>			<u>868,460</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>1,113,877</u>
TOTAL ALL PROGRAMS			<u>\$ 1,113,877</u>

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Cont'd

YEAR ENDED JUNE 30, 2023

NOTE A: BASIS OF PRESENTATION

The above schedule of expenditures of federal awards includes the federal grant activity of Unity Preparatory Charter School of Brooklyn and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, 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.

Unity Preparatory Charter School of Brooklyn has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2023

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

- | | | | | |
|---|-------|-----|----------------------|---------------|
| • Material weakness (es) identified? | _____ | yes | _____ <u>x</u> _____ | no |
| • Significant deficiency(ies) identified that are not considered to be material weaknesses? | _____ | yes | _____ <u>x</u> _____ | none reported |

Noncompliance material to financial statements noted?

_____ yes _____ x _____ no

Federal Awards

Internal control over major programs:

- | | | | | |
|---|-------|-----|----------------------|---------------|
| • Material weakness (es) identified? | _____ | yes | _____ <u>x</u> _____ | no |
| • Significant deficiency(ies) identified that are not considered to be material weaknesses? | _____ | yes | _____ <u>x</u> _____ | 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 2 CFR 200.516(a)?

_____ yes _____ x _____ no

Identification of major program:

AL Number:

84.425D, 84.425U & 84.425W

Name of Federal Program or Cluster:

ESSER II, ARP ESSER & ARP ESSER HCY

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

_____ \$750,000 _____

Auditee qualified as low-risk auditee?

_____ yes _____ x _____ no

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Cont'd

YEAR ENDED JUNE 30, 2023

FINDINGS – FINANCIAL STATEMENT AUDIT

- NONE

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

- NONE

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

- NONE

**UNITY PREPARATORY CHARTER SCHOOL OF
BROOKLYN**

BROOKLYN, NEW YORK

AUDITED FINANCIAL STATEMENTS

AND

INDEPENDENT AUDITOR'S REPORT

JUNE 30, 2023

(With Comparative Totals for 2022)



BUSINESS
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AND CPAS

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BUSINESS
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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Unity Preparatory Charter School of Brooklyn

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Unity Preparatory Charter School of Brooklyn, which comprise the statement of financial position as of June 30, 2023, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

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

Basis for Opinion

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

Change in Accounting Principle

As discussed in Note A to the financial statements, during the year ended June 30, 2023, the entity adopted new accounting guidance related to accounting for leases. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, 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 Unity Preparatory Charter School of Brooklyn's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Unity Preparatory Charter School of Brooklyn'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 Unity Preparatory Charter School of Brooklyn's ability to continue as a going concern for a reasonable period of time.

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

Report on Summarized Comparative Information

We have previously audited Unity Preparatory Charter School of Brooklyn's June 30, 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 14, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 13, 2023 on our consideration of Unity Preparatory Charter School of Brooklyn'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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unity Preparatory Charter School of Brooklyn's internal control over financial reporting and compliance.



Rochester, New York
October 13, 2023

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2023

(With Comparative Totals for 2022)

<u>ASSETS</u>	June 30,	
	<u>2023</u>	<u>2022</u>
<u>CURRENT ASSETS</u>		
Cash	\$ 660,585	\$ 1,660,537
Grants and other receivables	1,160,391	931,028
Prepaid expenses and other current assets	<u>123,719</u>	<u>16,485</u>
TOTAL CURRENT ASSETS	1,944,695	2,608,050
<u>PROPERTY AND EQUIPMENT, net</u>	573,542	501,766
<u>OTHER ASSETS</u>		
Due from related party	2,549,423	1,787,868
Security deposit	225,402	225,000
Right-of-use assets - operating	30,355,245	-
Cash in escrow	<u>100,062</u>	<u>100,042</u>
TOTAL OTHER ASSETS	<u>33,230,132</u>	<u>2,112,910</u>
TOTAL ASSETS	<u>\$ 35,748,369</u>	<u>\$ 5,222,726</u>
<u>LIABILITIES AND NET ASSETS</u>		
<u>CURRENT LIABILITIES</u>		
Accounts payable and accrued expenses	\$ 121,264	\$ 145,866
Accrued payroll and benefits	507,696	463,396
Deferred revenue	17,445	92,034
Current portion of lease liabilities - operating	<u>344,186</u>	<u>-</u>
TOTAL CURRENT LIABILITIES	990,591	701,296
<u>OTHER LIABILITIES</u>		
Long-term lease liabilities - operating	31,582,220	-
Deferred lease liability	<u>-</u>	<u>1,359,361</u>
TOTAL OTHER LIABILITIES	<u>31,582,220</u>	<u>1,359,361</u>
TOTAL LIABILITIES	32,572,811	2,060,657
<u>NET ASSETS</u>		
Without donor restrictions	<u>3,175,558</u>	<u>3,162,069</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 35,748,369</u>	<u>\$ 5,222,726</u>

The accompanying notes are an integral part of the financial statements.

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

YEAR ENDED JUNE 30, 2023
(With Comparative Totals for 2022)

	<u>Year ended June 30,</u>	
	<u>2023</u>	<u>2022</u>
Operating revenue and support:		
State and local per pupil operating revenue	\$ 11,455,256	\$ 10,394,572
NYC DOE Rental Assistance	1,532,516	1,398,963
Government grants	1,413,905	1,389,535
Contributions	538,936	235,324
Paycheck Protection Program loan forgiveness	-	1,573,200
Other income	9,446	23,466
In-kind - contributed rent	<u>1,394,446</u>	<u>1,227,149</u>
TOTAL OPERATING REVENUE AND SUPPORT	16,344,505	16,242,209
Expenses:		
Program:		
Regular education	11,143,287	10,543,388
Special education	3,645,428	2,956,490
Management and general	1,376,009	1,314,547
Fundraising and special events	<u>166,292</u>	<u>151,388</u>
TOTAL EXPENSES	<u>16,331,016</u>	<u>14,965,813</u>
CHANGE IN NET ASSETS	13,489	1,276,396
Net assets at beginning of year	<u>3,162,069</u>	<u>1,885,673</u>
NET ASSETS AT END OF YEAR	<u>\$ 3,175,558</u>	<u>\$ 3,162,069</u>

The accompanying notes are an integral part of the financial statements.

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2023
(With Comparative Totals for 2022)

	No. of Positions	Year ended June 30, 2023						2022
		Program Services			Supporting Services			Total
		Regular Education	Special Education	Sub-total	Fundraising and special events	Management and general	Sub-total	
Personnel services costs:								
Administrative staff personnel	8	\$ 95,882	\$ 57,632	\$ 153,514	\$ 92,314	\$ 753,816	\$ 846,130	\$ 1,025,833
Instructional personnel	66	4,722,622	1,406,839	6,129,461			-	5,647,803
Non-instructional personnel		1,650,131	653,480			-		2,256,673
Total salaries and wages	38112	6,468,635	2,117,951	2,305,861	92,314	753,816	846,130	8,930,309
Fringe benefits and payroll taxes		1,092,818	357,809	1,450,627	15,596	127,350	142,946	1,621,556
Retirement expenses		57,939	18,970	76,909		6,752	7,579	41,717
Accounting / audit services				-	827	41,140	41,140	29,989
Other purchased / professional / consulting services			-		7,229	83,384	90,613	156,080
Building and land rent / lease		1,262,298	59,341	1,716,306	18,001	135,351	153,351	1,771,488
In-kind - contributed rent		976,112	278,889	1,255,001	13,944	125,500	139,445	1,227,149
Repairs and maintenance		195,482	64,004	259,486	2,790	22,780	25,570	25,640
Insurance		60,691	19,871	80,562		7,073	7,939	73,743
Supplies and materials		282,134	101,782	383,916	10,103	6,640	16,743	468,461
Student transportation services		151,784	45,215	196,999			-	103,529
Non-capitalized equipment / furnishings		22,894	7,490	30,384		2,644	2,968	43,687
Staff development		23,949	7,134	31,083	324	28,476	28,476	84,678
Marketing / recruitment		66,966	20,938	87,904		3,906	4,384	79,403
Technology		83,179	27,234	110,413	1,187	9,693	10,880	93,576
Office expense		54,553	17,823	72,376		6,206	6,966	45,106
Depreciation and amortization		125,503	41,092	166,595	1,791	14,625	16,416	155,687
Other		19,148		25,025		673		14,015
		\$ 11,143,287	\$ 3,687,428	\$ 14,788,715	\$ 82	\$ 1,376,009	\$ 1,542,301	\$ 14,965,813
					166,292			

The accompanying notes are an integral part of the financial statements.

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2023
(With Comparative Totals for 2022)

	Year ended June 30,	
	2023	2022
<u>CASH FLOWS - OPERATING ACTIVITIES</u>		
Change in net assets	\$ 13,489	\$ 1,276,396
Adjustments to reconcile change in net assets to net cash provided from (used for) operating activities:		
Depreciation and amortization	183,011	155,687
Paycheck Protection Program loan forgiveness	-	(1,573,200)
Changes in certain assets and liabilities affecting operations:		
Grants and other receivables	(229,363)	(617,651)
Prepaid expenses and other current assets	(107,234)	(7,956)
Accounts payable and accrued expenses	(24,602)	6,698
Accrued payroll and benefits	44,300	(67,111)
Deferred revenue	(74,589)	16,112
Operating lease liabilities, net of right-of-use assets	1,571,161	-
Deferred lease liability	(1,359,361)	241,534
NET CASH PROVIDED FROM (USED FOR) OPERATING ACTIVITIES	16,812	(569,491)
<u>CASH FLOWS - INVESTING ACTIVITIES</u>		
Purchases of property and equipment	(254,787)	(145,137)
Security deposit	(402)	-
Due from related party	(761,555)	(498,118)
NET CASH USED FOR INVESTING ACTIVITIES	(1,016,744)	(643,255)
NET DECREASE IN CASH AND RESTRICTED CASH	(999,932)	(1,212,746)
Cash and restricted cash at beginning of year	1,760,579	2,973,325
CASH AND RESTRICTED CASH AT END OF YEAR	\$ 760,647	\$ 1,760,579
Reconciliation of cash and restricted cash reported within the statement of financial position that sum to the total amounts shown in the statement of cash flows:		
Cash	\$ 660,585	\$ 1,660,537
Cash in escrow	100,062	100,042
	\$ 760,647	\$ 1,760,579
<u>NON-CASH OPERATING AND INVESTING ACTIVITIES</u>		
In-kind - contributed rent	\$ 1,394,446	\$ 1,227,149
Right-of-use assets obtained in exchange for operating lease liabilities	\$ 78,087	\$ -

The accompanying notes are an integral part of the financial statements.

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE A: THE CHARTER SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Charter School

Unity Preparatory Charter School of Brooklyn (the “Charter School”) is an educational corporation that operates as a charter school in Brooklyn, New York. On November 5, 2012 the Board of Regents of the University of the State of New York granted the Charter School a provisional charter valid for a term of five years and renewable upon expiration. On March 12, 2018, the Board of Regents of the University of the State of New York extended the provisional charter, and any amendment thereto, for a term of five years through June 30, 2023. On May 4, 2023, the Board of Regents of the University of the State of New York extended the provisional charter, and any amendment thereto, for a term of four years through June 30, 2027.

Classification of net assets

To ensure observance of limitations and restrictions placed on the use of resources available to the Charter School, the accounts of the Charter School are maintained in accordance with the principles of accounting for not-for-profit organizations. This is the procedure by which resources are classified for reporting purposes into net asset groups, established according to their nature and purpose. Accordingly, all financial transactions have been recorded and reported by net asset group.

The assets, liabilities, activities, and net assets are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions

Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The Board of Trustees has discretionary control to use these in carrying on operations in accordance with the guidelines established by the Charter School.

Net Assets With Donor Restrictions

Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. The Charter School had no net assets with donor restrictions at June 30, 2023 and 2022.

Revenue and support recognition

Revenue from Exchange Transactions: The Charter School recognizes revenue in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2014-09, Revenue from Contracts with Customers, as amended. ASU 2014-09 applies to exchange transactions with customers that are bound by contracts or similar arrangements and establishes a performance obligation approach to revenue recognition.

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE A: THE CHARTER SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

The Charter School records substantially all revenues over time as follows:

State and local per pupil revenue

The Charter School recognizes revenue as educational programming is provided to students throughout the year. The Charter School earns state and local per pupil revenue based on the approved per pupil tuition rate of the public school district in which the pupil resides. The amount received each year from the resident district is the product of the approved per pupil tuition rate and the full-time equivalent student enrollment of the Charter School. Each NYS school district has a fixed per pupil tuition rate which is calculated annually by NYSED in accordance with NYS Education Law. Amounts are billed in advance every other month and payments are typically received in six installments during the year. At the end of each school year, a reconciliation of actual enrollment to billed enrollment is performed and any additional amounts due or excess funds received are agreed upon between the Charter School and the district(s) and are paid or recouped. Additional funding is available for students requiring special education services. The amount of additional funding is dependent upon the length of time and types of services provided by the Charter School to each student, subject to a maximum amount based upon a set rate for each district as calculated by NYSED.

Rental assistance

Facilities rental assistance funding is provided by the New York City Dept of Education (NYCDOE) to qualifying charter schools located in the five boroughs of NYC. In order to receive rental assistance funding, a charter school must have commenced instruction or added grade levels in the 2014-15 school year or thereafter, and go through a space request process with the NYCDOE. If NYCDOE is not able to provide adequate space, the charter school can become eligible for rental assistance. Rental assistance is calculated as the lesser of 30% of the per-pupil tuition rate for NYC times the number of students enrolled, or actual total rental costs. As rental assistance is based on the number of students enrolled, revenue is recognized throughout the year as educational programming is provided to students.

The following table summarizes contract balances at their respective statement of financial position dates:

		June 30,	
	2023	2022	2021
Grants and other receivables	\$ 2,700	\$ -	\$ 14,100
Deferred revenue	17,445	92,034	75,922

Contributions

The Charter School recognizes contributions when cash, securities or other assets, an unconditional promise to give, or a notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

Contributions and unconditional promises to give are recorded as revenue in the appropriate class of net assets depending on the existence of any donor restrictions. A contribution that is received and expended in the same period for a specific purpose is classified as revenue without donor restrictions.

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE A: THE CHARTER SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

All donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities and changes in net assets as net assets released from restrictions.

Grant revenue

Some of the Charter School's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Charter School has incurred expenditures in compliance with specific contract or grant provisions. Certain grants are subject to audit and retroactive adjustments by its funders. Any changes resulting from these audits are recognized in the year they become known. Qualifying expenditures that have been incurred but are yet to be reimbursed are reported as grants receivable in the accompanying statement of financial position. Amounts received prior to incurring qualifying expenditures are reported as deferred revenue in the accompanying statement of financial position and amounted to \$17,445 and \$92,034 at June 30, 2023 and 2022, respectively. The Charter School received cost-reimbursement grants of approximately \$304,000 that have not been recognized at June 30, 2023 because qualifying expenditures have not yet been incurred.

Cash

Cash balances are maintained at financial institutions located in New York and are insured by the Federal Deposit Insurance Corporation up to \$250,000 at each institution. In the normal course of business, the cash account balances at any given time may exceed insured limits. However, the Charter School has not experienced any losses in such accounts and does not believe it is exposed to significant risk in cash.

Cash in escrow

The Charter School maintains cash in an escrow account in accordance with the terms of its charter agreement. The amount in escrow as of June 30, 2023 and 2022 was \$100,062 and \$100,042, respectively.

Grants and other receivables

Grants and other receivables are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts based on its assessment of the current status of individual receivables from grants, agencies and others. Balances that are still outstanding after management has used reasonable collection efforts are written off against the allowance for doubtful accounts. There was no allowance for doubtful accounts at June 30, 2023 and 2022.

Property and equipment

Property and equipment are recorded at cost. Depreciation and amortization are computed using the straight-line method on a basis considered adequate to depreciate the assets over their estimated useful lives, which range from three to fifteen years. Leasehold improvements are amortized over the lesser of their useful lives or the remaining lease term.

Major renewals and betterments are capitalized, while repairs and maintenance are charged to operations as incurred. Upon sale or retirement, the related cost and allowances for depreciation are removed from the accounts and the related gain or loss is reflected in operations.

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE A: THE CHARTER SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

Deferred revenue

The Charter School records grant revenue as deferred revenue until it is expended for the purpose of the grant, at which time it is recognized as revenue.

Leases

The Charter School leases the school facility and various office equipment and determines if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use (ROU) assets, current liabilities, and other liabilities on the accompanying statement of financial position.

ROU assets represent The Charter School's right to use an underlying asset for the lease term and lease liabilities represent the obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. As most of the leases do not provide an implicit rate, The Charter School uses a risk-free rate based on the information available at commencement date in determining the present value of lease payments. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. The lease terms may include options to extend or terminate the lease when it is reasonably certain that The Charter School will exercise that option. Lease expense for operating lease payments is recognized on a straight-line basis over the lease term.

The Charter School's lease agreements do not contain any material residual value guarantees or material restrictive covenants.

In evaluating contracts to determine if they qualify as a lease, the Charter School considers factors such as if the Charter School has obtained substantially all of the rights to the underlying asset through exclusivity, if the Charter School can direct the use of the asset by making decisions about how and for what purpose the asset will be used and if the lessor has substantive substitution rights. This evaluation may require significant judgment.

Tax exempt status

The Charter School is a tax-exempt organization under section 501(c)(3) of the Internal Revenue Code and applicable state regulations and, accordingly, is exempt from federal and state taxes on income.

The Charter School files Form 990 tax returns in the U.S. federal jurisdiction. The tax returns for the years ended June 30, 2020 through June 30, 2023 are still subject to potential audit by the IRS. Management of the Charter School believes it has no material uncertain tax positions and, accordingly, it will not recognize any liability for unrecognized tax benefits.

Contributed services

The Charter School receives contributed services from volunteers to serve on the Board of Trustees. The Charter School received transportation services, food supplies and services and certain office equipment from the local district. The Charter School was unable to determine a value for these services.

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE A: THE CHARTER SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

Marketing costs

The Charter School expenses marketing costs as they are incurred. Total marketing and recruiting costs were \$92,288 and \$79,403 for the years ended June 30, 2023 and 2022, respectively.

Other purchased/professional/consulting services

Other purchased/professional/consulting services is made up of expenses related to financial management services as well as professional service expenses related to extra curricular activities of students such as clubs and athletics.

Use of estimates in the preparation of financial statements

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 disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Comparatives for year ended June 30, 2022

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

Gifts-in-kind

In September 2020, the FASB issued a new accounting update to improve transparency in the reporting of contributed nonfinancial assets, also known as gifts-in-kind. The update requires not-for-profit entities to present contributed nonfinancial assets separately on the statement of activities, apart from contributions of cash and other financial assets. In addition, the update requires not-for-profit entities to disclose in the notes to the financial statements a breakout of the different types of gifts-in-kind recognized, any donor restrictions associated with the gift, the valuation technique(s) used to arrive at the fair value measure, whether or not the gift-in-kind was monetized, and any policies on monetization. The update is effective for fiscal years beginning after June 15, 2021 and will be applied on a retrospective basis. The Charter School adopted this standard during the year ended June 30, 2022. See Note F.

Adoption of new accounting pronouncement – leases

In February 2016, the FASB issued a new standard related to leases to increase transparency and comparability among entities by requiring the recognition of ROU assets and lease liabilities on the statement of financial position. Most prominent among the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases under current U.S. GAAP. For nonpublic entities, the FASB voted on May 20, 2020, to extend the guidance in this new standard to be effective for fiscal years beginning after December 15, 2021, and interim periods within fiscal years beginning after December 15, 2022. The Charter School adopted ASC 842 with the date of initial application of July 1, 2022.

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE A: THE CHARTER SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

The Charter School recognized and measured leases existing at July 1, 2022 (the beginning of the period of adoption) through a cumulative effect adjustment, with certain practical expedients available. Lease disclosures for the year ended June 30, 2022 are made under prior lease guidance in FASB ASC 840.

As part of the adoption of ASC 842, The Charter School elected practical expedients to account for the existing operating leases as operating leases under the new guidance, without reassessing (a) whether the contracts contain leases under the new standard; (b) whether classification of capital leases or operating leases would be different in accordance with the new guidance; or (c) whether the unamortized initial direct costs before transition adjustments would have met the definition of initial direct costs in the new guidance at lease commencement.

As a result of the adoption of the new lease accounting guidance, The Charter School recognized on July 1, 2022 a lease liability of \$32,301,345, which represents the present value of the remaining operating lease payments of \$52,741,184, discounted using the Charter School's weighted average risk-free rate of 3.11%, and a right-of-use asset of \$30,941,984 which represents the operating lease liability of \$32,301,345 adjusted for deferred lease liability of \$1,359,361.

The standard had a material impact on the accompanying statement of financial position, but did not have an impact on the statement of activities and changes in net assets, nor statement of cash flows. The most significant impact was the recognition of ROU assets and lease liabilities for operating leases.

New accounting pronouncement – credit losses

In June 2016 the FASB issued ASU 2016-13, "Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments" (ASU 2016-13), which requires entities to use a new impairment model referred to as the current expected credit losses (CECL) model rather than incurred losses. The new standard affects accounting for loans, accounts (trade) receivable, held-to-maturity debt securities, and other financial assets included in the scope. For non-public entities, the new standard is effective for fiscal years beginning after December 15, 2022, including interim periods within those fiscal years. The Charter School is currently evaluating the provisions of this standard to determine the impact the new standard will have on The Charter School's financial position or results of operations.

Subsequent events

The Charter School has conducted an evaluation of potential subsequent events occurring after the statement of financial position date through October 13, 2023, which is the date the financial statements are available to be issued. See subsequent events in Notes E and I.

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE B: LIQUIDITY AND AVAILABILITY

The Charter School regularly monitors liquidity required to meet its operating needs and other contractual commitments. The Charter School's main source of liquidity is its cash accounts.

For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Charter School considers all expenditures related to its ongoing activities of teaching, and public service as well as the conduct of services undertaken to support those activities to be general expenditures.

In addition to financial assets available to meet general expenditures over the next 12 months, the Charter School operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources. Refer to the statement of cash flows which identifies the sources and uses of the Charter School's cash.

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following at June 30, 2023 and 2022:

	June 30,	
	2023	2022
Cash	\$ 660,585	\$ 1,660,537
Grants and other receivables	1,160,391	931,028
Total financial assets available to management	<u>\$ 1,820,976</u>	<u>\$ 2,591,565</u>

NOTE C: NET ASSETS

Net assets without donor restrictions are as follows:

	June 30,	
	2023	2022
Undesignated	\$ 2,602,016	\$ 2,660,303
Invested in property and equipment	573,542	501,766
	<u>\$ 3,175,558</u>	<u>\$ 3,162,069</u>

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE D: PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	<u>June 30,</u>	
	<u>2023</u>	<u>2022</u>
Furniture and fixtures	\$ 209,427	\$ 152,351
Computers and equipment	1,065,365	952,224
Leasehold improvements	367,933	346,433
Website	9,700	9,700
Construction in progress	<u>63,070</u>	<u>-</u>
	1,715,495	1,460,708
Less accumulated depreciation and amortization	<u>1,141,953</u>	<u>958,942</u>
	<u>\$ 573,542</u>	<u>\$ 501,766</u>

No provision for depreciation is made on construction in progress until such time as the relevant assets were completed and put into use. Construction in progress represents a deposit on window replacements. The project is expected to be completed in 2024 for a total cost of \$126,000.

Total depreciation and amortization expense was \$183,011 and \$155,687 for the years ended June 30, 2023 and 2022, respectively.

NOTE E: LEASES

The Charter School has operating leases for a school facility and office equipment.

Dring August 2018, the Charter School entered into a sublease agreement with a related party, Friends of Northwest Brooklyn, for property located at 584 Driggs Avenue, Brooklyn, NY, commencing on the date on which the landlord's work is substantially completed, which was August 29, 2018. The thirty-five year lease through August 2053, calls for rent based on a fixed rent schedule provided in the sublease agreement, as well as annual escalation clauses, and any costs, expenses or other sums required to be paid under the sublease agreement. The lease requires a security deposit of \$225,000 which is included in the accompanying statement of financial position. The current monthly base rent is \$120,292. Rent paid under the terms of this agreement was approximately \$1,436,000 and \$1,408,000 the years ended June 30, 2023 and 2022, respectively.

The Charter School leases office equipment with various remaining lease terms ranging from 1 to 5 years.

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023
(With Comparative Totals for 2022)

NOTE E: LEASES, Cont'd

A summary of lease right-of-use assets and liabilities at June 30, 2023 are as follows:

	<u>Statement of Financial</u> <u>Position Classification</u>	
<u>Assets</u>		
Operating Leases	Other assets	<u>\$ 30,355,245</u>
<u>Liabilities</u>		
Current:		
Operating Leases	Current liabilities	\$ 344,186
Non-current		
Operating Leases	Other liabilities	<u>31,582,220</u>
		<u>\$ 31,926,406</u>

The components of lease expenses were as follows:

Operating lease cost:	\$ 1,662,317
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As of June 30, 2023, minimum payments due for lease liabilities for future years are as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2024	\$ 1,328,759
2025	1,297,795
2026	1,322,039
2027	1,348,130
2028	1,365,996
Thereafter	<u>44,715,427</u>
Total lease payments	51,378,146
Less: Interest	<u>(19,451,740)</u>
Present value of lease liabilities	<u>\$ 31,926,406</u>

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE E: LEASES, Cont'd

Supplemental information for the year ended June 30, 2023:

Cash paid for amounts included in the measurement of lease liabilities:

Operating cash flows paid for operating leases	\$ 1,449,060
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Right-of-use assets obtained in exchange for new lease liabilities
(non-cash):

Operating leases	\$ 78,087
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Weighted-average remaining lease term:

Operating leases	30.10 years
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Weighted-average discount rate:

Operating leases	3.11%
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Effective July 31, 2023, the facility sublease was terminated and a new lease agreement was signed with a single member LLC of the Organization through June 30, 2071.

The future minimum payments on this agreement are approximately as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2024	\$ 1,437,000
2025	1,615,000
2026	1,664,000
2027	1,713,000
2028	1,765,000
Thereafter	<u>155,395,000</u>
	<u>\$ 163,589,000</u>

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE F: SCHOOL FACILITY

In August 2021, the Charter School entered into a license agreement with the landlord of the school facility. The purpose of the agreement is to obtain a license with respect to a certain portion of the property for installation of portable trailers for use as temporary classrooms and administrative offices. The terms of the agreement require annual payments of \$120,000 through August 2026.

The Charter School has entered into a verbal agreement with the New York City Department of Education for dedicated and shared space at P.S. 044 Marcus Garvey, a New York City Public School located at 432 Monroe Street, 3rd Floor, Brooklyn, New York and utilizes approximately 20,500 square feet at no charge. Pursuant to the terms of the Agreement, the Charter School shall not pay for the use of the shared facility. In valuing the contributed space in the school building, the Charter School estimated the fair value of \$1,394,446 and \$1,227,149 for the years ending June 30, 2023 and 2022, respectively, on the basis of financial information provided to the Charter School under the New York City School Rental Assistance Program. There were no associated donor restrictions with the contributed facility.

See the table below for program utilization:

<u>Program or Supporting Service</u>	<u>June 30,</u>	
	<u>2023</u>	<u>2022</u>
Regular education	\$ 976,112	\$ 859,004
Special education	278,889	245,430
Management and general	125,500	110,443
Fundraising and special events	13,944	12,271
	<u>\$ 1,394,446</u>	<u>\$ 1,227,149</u>

NOTE G: CONTINGENCY

Certain grants and contracts may be subject to audit by funding sources. Such audits might result in disallowance of costs submitted for reimbursement by the Charter School. Management is of the opinion that such disallowances, if any, will not have a material effect on the accompanying financial statements. Accordingly, no amounts have been provided in the accompanying financial statements for such potential claims.

NOTE H: CONCENTRATIONS

At June 30, 2023 and 2022, approximately 92% and 88%, respectively, of grants and other receivables relate to certain grants and per-pupil funding due from New York State Department of Education.

During the years ended June 30, 2023 and 2022, approximately 70% and 64% of total operating revenue and support came from per-pupil funding provided by New York State, respectively. The per-pupil rate is set annually by the State based on the school district in which the Charter School's students are located.

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE I: RELATED PARTY TRANSACTIONS

The Charter School is related to Friends of Northwest Brooklyn (the "Organization") through common management. The Organization granted \$400,000 and \$229,000 of funds to the Charter School during the years ended June 30, 2023 and 2022, respectively. The donation is included in contributions on the statement of activities and changes in net assets. There were no donations granted from the Organization during the year ended June 30, 2023.

During August of 2018, the Charter School entered into a sublease agreement with the Organization for property located at 584 Driggs Avenue, Brooklyn, NY, as described in Note E. The lease signed between the Organization and a third party on June 29, 2018 is guaranteed by the Charter School. The thirty five-year lease calls for rent based on a fixed rent schedule commencing on the date on which the landlord's work is substantially completed, which was August 29, 2018. The future minimum payments on this agreement, through August 2053, are as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2024	\$ 989,000
2025	1,009,000
2026	1,029,000
2027	1,049,000
2028	1,070,000
Thereafter	<u>35,409,000</u>
	<u>\$ 40,555,000</u>

Effective July 31, 2023, this lease was terminated when the Organization purchased the property at 584 Driggs Avenue. The Organization issued bonds to purchase the property. The Charter School became the guarantor of the bonds. The aggregate principal balance of the bonds at July 31, 2023 was approximately \$23,530,000. At July 31, 2023, the maximum potential amount of future payments (undiscounted) the guarantor could be required to make under the guarantee was approximately \$58,112,000. The Charter School fully expects the bonds payable will be repaid by the Organization in accordance with its terms. In connection with the bond agreement, the Charter School must comply with certain covenants.

During the years ended June 30, 2023 and 2021, the Charter School paid certain facility-related costs on behalf of the Organization. At June 30, 2023 and 2022, \$2,549,423 and \$1,787,868, respectively, was due to the Charter School from the Organization for these costs and donations and is included in the accompanying statement of financial position.

The facts exclude the Charter School from the provisions of accounting principles generally accepted in the United States of America which would otherwise require consolidation with the Organization.

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE J: RETIREMENT PLAN

Effective August 1, 2014, the Charter School began sponsoring a 403(b) retirement plan (the "Plan") for its employees. The Plan was amended effective March 29, 2022. All full-time employees of the Charter School are eligible to participate in the Plan. The Charter School has the opportunity to make a discretionary contribution to the Plan for employees who have achieved one year of service. Employees are fully vested in the employer contribution after three years. The school contributed \$84,488 and \$36,387 in the years ended June 30 2023 and 2022, respectively.

NOTE K: FUNCTIONAL EXPENSES

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. All expenses that are allocated to more than one program or supporting function are allocated on the basis of estimates of time and effort.

NOTE L: ACCOUNTING IMPACT OF COVID-19 OUTBREAK

In response to the COVID-19 outbreak, the Federal Government passed several COVID relief acts which include funding for elementary and secondary education. The Elementary and Secondary School Emergency Relief Fund (ESSER Fund) was established to award grants to state and local educational agencies. The Charter School has recognized \$868,460 and \$873,331 of revenue relative to ESSER grants during the years ended June 30, 2023 and 2022, respectively.

In response to the COVID-19 outbreak, in April 2020 the Charter School applied for and was approved by a bank for a loan of \$1,573,200 through the Paycheck Protection Program established by the Small Business Administration (SBA). The loan had a maturity of 2 years and an interest rate of 1%. The loan had the potential for forgiveness provided certain requirements were met by the Charter School. The loan was funded on May 15, 2020. On August 26, 2021, the SBA approved the forgiveness of the loan and all accrued interest.

**UNITY PREPARATORY CHARTER SCHOOL OF
BROOKLYN**

BROOKLYN, NEW YORK

**SCHEDULES REQUIRED BY GOVERNMENT
AUDITING STANDARDS AND THE UNIFORM
GUIDANCE**

AND

INDEPENDENT AUDITOR'S REPORTS

JUNE 30, 2023



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BUSINESS
ADVISORS
AND CPAS

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

Board of Trustees
Unity Preparatory Charter School of Brooklyn

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 Unity Preparatory Charter School of Brooklyn, which comprise the statement of financial position as of June 30, 2023 and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended and the related notes to the financial statements and have issued our report thereon dated October 13, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Unity Preparatory Charter School of Brooklyn's internal control over financial reporting (internal control) as a basis for designing 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 Unity Preparatory Charter School of Brooklyn's internal control. Accordingly, we do not express an opinion on the effectiveness of Unity Preparatory Charter School of Brooklyn's internal control.

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

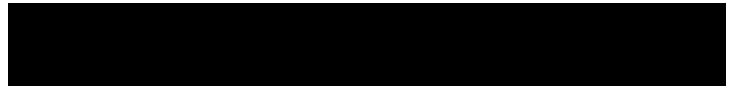
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Unity Preparatory Charter School of Brooklyn'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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

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



Rochester, New York
October 13, 2023

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Board of Trustees
Unity Preparatory Charter School of Brooklyn

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unity Preparatory Charter School of Brooklyn's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Unity Preparatory Charter School of Brooklyn's major federal programs for the year ended June 30, 2023. Unity Preparatory Charter School of Brooklyn'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, Unity Preparatory Charter School of Brooklyn complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Unity Preparatory Charter School of Brooklyn's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 Unity Preparatory Charter School of Brooklyn's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Unity Preparatory Charter School of Brooklyn'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 Unity Preparatory Charter School of Brooklyn's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Unity Preparatory Charter School of Brooklyn'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 audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

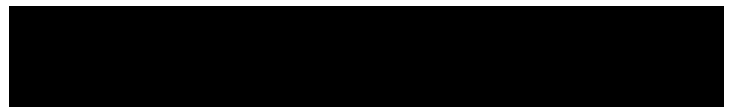
Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant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

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

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of Unity Preparatory Charter School of Brooklyn's as of and for the year ended June 30, 2023, and have issued our report thereon dated October 13, 2023, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.



Rochester, New York
October 13, 2023

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2023

	<u>Federal AL Number</u>	<u>Pass-through Grantor's Number</u>	<u>Total Federal Expenditures</u>
U.S. Department of Education:			
<u>Passed through New York State Education Department:</u>			
Title I - Grants to Local Educational Agencies	84.010	0021	\$ 205,077
Title IIA - Supporting Effective Instruction			
State Grant	84.367	0147	26,037
Title IV - Student Support and Academic			
Enrichment Program	84.424	0204	14,303
<u>Education Stabilization Funds -</u>			
ESSER II - Elementary and Secondary School			
Emergency Relief Fund	84.425D	5891	320,718
ARP ESSER - American Rescue Plan-Elementary			
and Secondary School Emergency Relief	84.425U	5880	542,219
ARP ESSER HCY - Elementary and Secondary School			
Emergency Relief Fund - Homeless Children & Youth	84.425W	5218	<u>5,523</u>
<i>Total Education Stabilization Funds</i>			<u>868,460</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>1,113,877</u>
 TOTAL ALL PROGRAMS			 <u>\$ 1,113,877</u>

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Cont'd

YEAR ENDED JUNE 30, 2023

NOTE A: BASIS OF PRESENTATION

The above schedule of expenditures of federal awards includes the federal grant activity of Unity Preparatory Charter School of Brooklyn and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, 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.

Unity Preparatory Charter School of Brooklyn has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2023

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

- | | | | | |
|---|-------|-----|----------------------|---------------|
| • Material weakness (es) identified? | _____ | yes | _____ <u>x</u> _____ | no |
| • Significant deficiency(ies) identified that are not considered to be material weaknesses? | _____ | yes | _____ <u>x</u> _____ | none reported |

Noncompliance material to financial statements noted?

_____ yes _____ x _____ no

Federal Awards

Internal control over major programs:

- | | | | | |
|---|-------|-----|----------------------|---------------|
| • Material weakness (es) identified? | _____ | yes | _____ <u>x</u> _____ | no |
| • Significant deficiency(ies) identified that are not considered to be material weaknesses? | _____ | yes | _____ <u>x</u> _____ | 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 2 CFR 200.516(a)?

_____ yes _____ x _____ no

Identification of major program:

AL Number:

84.425D, 84.425U & 84.425W

Name of Federal Program or Cluster:

ESSER II, ARP ESSER & ARP ESSER HCY

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

_____ \$750,000 _____

Auditee qualified as low-risk auditee?

_____ yes _____ x _____ no

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Cont'd

YEAR ENDED JUNE 30, 2023

FINDINGS – FINANCIAL STATEMENT AUDIT

- NONE

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

- NONE

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

- NONE