



# Entry 1 School Information and Cover Page

Created: 07/05/2018 • Last updated: 09/24/2018

Please be advised that you will need to complete this cover page (including signatures) before all of the other tasks assigned to you by your authorizer are visible on your task page. While completing this task, please ensure that you select the correct authorizer (**as of June 30, 2018**) or you may not be assigned the correct tasks.

**a. SCHOOL NAME** BRIGHTER CHOICE CS FOR GIRLS (REGENTS)

(Select name from the drop down menu)

**b. CHARTER AUTHORIZER (As of June 30th, 2018)** Regents-Authorized Charter School

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

**c. DISTRICT / CSD OF LOCATION** Albany

## d1. SCHOOL INFORMATION

	PRIMARY ADDRESS	PHONE NUMBER	FAX NUMBER	EMAIL ADDRESS
	250 Central Ave Albany NY 12206			

## d2. PHONE CONTACT NUMBER FOR AFTER HOURS EMERGENCIES

Contact Name	Luke Licygiewicz
Title	Operations Mgr
Emergency Phone Number (###-###-####)	

**e. SCHOOL WEB ADDRESS (URL)** [www.brighterchoice.org/girls](http://www.brighterchoice.org/girls)

**f. DATE OF INITIAL CHARTER** 01/2001

**g. DATE FIRST OPENED FOR INSTRUCTION** 09/2002

# **h1. APPROVED SCHOOL MISSION (Regents, NYCDOE, and Buffalo BOE authorized schools only)**

## MISSION STATEMENT

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

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

# **h2. KEY DESIGN ELEMENTS (Regents, NYCDOE, and Buffalo BOE authorized schools only)**

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

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

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

**i. TOTAL ENROLLMENT ON JUNE 30, 2018**      330

**j. GRADES SERVED IN SCHOOL YEAR 2017-18**

Check all that apply

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

**k1. DOES THE SCHOOL CONTRACT WITH A CHARTER OR EDUCATIONAL MANAGEMENT ORGANIZATION?**      No

**l1. FACILITIES**

Does the school maintain or operate multiple sites?

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

## 12. SCHOOL SITES

Please list the sites where the school will operate for the upcoming school year.

	Physical Address	Phone Number	District/CSD	Grades Served at Site (K-5, 6-9, etc.)	Receives Rental Assistance	Rental Assistance for Which Grades (write N/A if applicable)
Site 1 (same as primary site)	250 Central Ave Albany NY 12206	[REDACTED]	Albany	K-5	No	
Site 2						
Site 3						

### 12a. Please provide the contact information for Site 1.

	Name	Work Phone	Alternate Phone	Email Address
School Leader	Kristina Ford	[REDACTED]	[REDACTED]	[REDACTED]
Operational Leader	Luke Licygiewicz	[REDACTED]	[REDACTED]	[REDACTED]
Compliance Contact	Kristina Ford	[REDACTED]	[REDACTED]	[REDACTED]
Complaint Contact	Kristina Ford	[REDACTED]	[REDACTED]	[REDACTED]
DASA Coordinator	Caitlin Appleby	[REDACTED]	[REDACTED]	[REDACTED]

**m1. Are any sites in co-located space? If yes, please proceed to the next question.** No

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

**m3. Upload a current Certificate of Occupancy (COO) for each school site that is located in private space in NYC or located outside of NYC. Except for schools in district space (co-location space), school must provide a copy of the annual fire inspection report.**

**Site 1 Certificate of Occupancy (COO)**

<https://nysed-cso-reports.fluidreview.com/resp/17432120/yFPTXS6fVy/>

**Site 1 Fire Inspection Report**

<https://nysed-cso-reports.fluidreview.com/resp/17432120/nBtmqxAKU/>

**Site 2 Certificate of Occupancy**

(No response)

**Site 2 Fire Inspection Report**

(No response)

**Site 3 Certificate of Occupancy**

(No response)

**Site 3 Fire Inspection Report**

(No response)

**n1. Were there any revisions to the school's charter during the 2017-18 school year? (Please include approved or pending material and non-material charter revisions).** No

**o. Name and Position of Individual(s) Who Completed this Annual Report.** Kristina Ford, Principal and en Pasek, Consultant

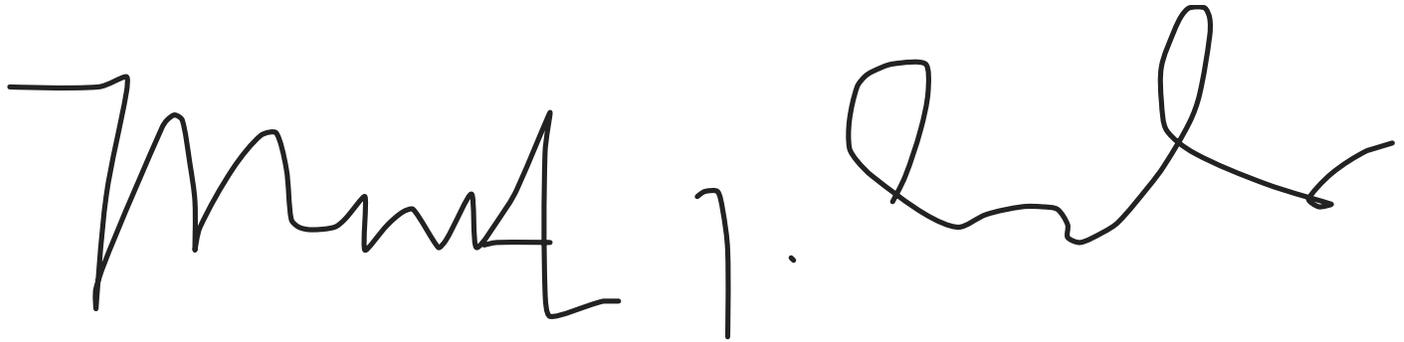
**p. Our signatures (Head of School and Board President) below attest that all of the information contained herein is truthful and accurate and that this charter school is in compliance with all aspects of its charter, and with all pertinent Federal, State, and local laws, regulations, and rules. We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

Yes

**Signature, Head of Charter School**

A handwritten signature in black ink, appearing to read "Kurt Ford". The signature is fluid and cursive, with a large initial "K" and a distinct "F".

**Signature, President of the Board of Trustees**

A handwritten signature in black ink, appearing to read "M. J. Ford". The signature is fluid and cursive, with a large initial "M" and a distinct "F".

**Date**

2018/08/01

**Thank you.**

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

**NONPUBLIC SCHOOL BUILDING FIRE SAFETY REPORT**

**(PLEASE PRINT)**

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

**School Name**

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

**Facility/Building Name**

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

**Street Address (NO PO Box Numbers)**

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

**City/Town/Village**

**Zip Code**

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

**Name of Municipality Responsible for Local Code Enforcement**

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

**Nonpublic School BEDS Code**

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

**INSTRUCTIONS**

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

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

- **Part III Certifications.** To be completed by individuals as indicated.
- This form must be kept on file at the school for three years and must be available for public review.

**Submitting the Report:** The final submission package includes a total of five pages. After the inspection, sign the Certifications page (Part III, p.5), staple the pages together, and mail to the address above.

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

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

a) Student Instruction	<input checked="" type="checkbox"/>	b) Other Student Use (dormitory, dining hall, physical education building, etc.)	
------------------------	-------------------------------------	--	--

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

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

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

Public Owned  School Owned  Other \_\_\_\_\_ (specify)

4. Indicate the ownership of this facility.

Leased  Owned  Other \_\_\_\_\_ (specify)

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

						3	9	0	0	0

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

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

b) Average time to evacuate this facility:

<table border="1"> <tr><td></td><td></td></tr> <tr><td></td><td>1</td></tr> </table>				1	<table border="1"> <tr><td></td><td></td></tr> <tr><td>4</td><td>4</td></tr> </table>			4	4
	1								
4	4								
Minutes	Seconds								

c) Arson and fire prevention instruction was provided in accordance with Section 808 of State Education Law; which requires every school in New York State to provide a minimum of 45 minutes of instructions in arson, fire prevention, injury prevention, and life safety during each month that school is in session. Yes  No

d) Employee fire prevention, evacuation, and fire safety training was provided and Records maintained in accordance with Section F406 of the New York State Fire Code. Yes  No

7. If the fire alarm was activated since the last annual fire inspection, was the fire department immediately notified? Yes  No

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

Yes \_\_\_\_\_ No

If yes, indicate:

a) Number of fires

--	--

b) Total number of injuries

--	--

c) Total cost of property damage \$

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

School Name Brighter Choice CS for Girls Building Name K-5

Part II-B			Part II-B			Part II-B		
Item #	Non-Conformance	Date Corrected	Item #	Non-Conformance	Date Corrected	Item #	Non-Conformance	Date Corrected
08A-2			12O-2			19E-1		
08B-2			13A-2			19F-1		
08C-2			13B-2			19G-1		
08D-2			14A-2			19H-2		
08E-2			14B-2			20A-1		
09A-2			14C-2			20B-1		
09B-2			14D-1			20C-1		
09C-1			14E-1			21A-3		
09D-1			15A-2			22A-3		
09F-2			15B-1			22B-3		
09G-2			15C-2			22C-3		
10A-2			15D-2			23A-1		
10B-2			16A-2			23B-1		
			16B-2					
10C-1			16 C-2			23C-1		
10D-1			17A-3			23D-2		
11A-2			17B-2			24A-3		
11B-1			17C-2			25A-3		
11C-2			17D-2					
11D-2			17E-1					
11E-1			17F-3					
12A-1			17G-1					
12B-3			17H-2					
12C-2			17I-2					
12D-2			17J-1					
12E-1			17K-1					
12F-1			17L-1					
12G-1			18A-2					
12H-1			18B-2					
12I-1			18C-2					
12J-1			18D-2					
12K-1			19A-3					
12L-1			19B-2					
12M-1			19C-1					
12N-1			19D-1					

If any additional non-conformances are observed, check item 25A-3 and list the Code section below.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Inspector**

The inspector has been provided with a copy of the previous year's school fire safety report:

Yes  No

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

**Inspection:**

Fire Safety Inspector:

Name Paul V. Hunter Jr.

Date Nov 29, 2017

Registry # 1209-7480

**Part III: Nonpublic School Certifications**

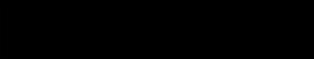
**Section III-A. Fire Inspector**

The individual noted below inspected this building on Nov 20, 2017 (date) and the information in this Report represents, to the best of their knowledge and belief, an accurate description of the building and conditions they observed. The individual that performed this inspection has maintained their certification requirements pursuant to Title 19 Part 434.5(a)(2).

Name: Paul V. Lento Jr. Telephone #:   
Title: FF/EMT/NYS CEO Registry #: 1209-7488  
(as designated by the NYS Fire Administrator)  
Signature: Paul V. Lento Jr.

**Section III-B. Building Administrator or Designee**

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

Name: Sh In Telephone #:   
Title: Finance Director

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

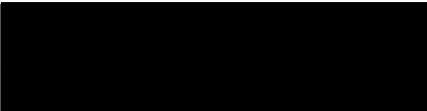
I hereby submit this fire inspection report on behalf of the Board of Trustees and certify that:

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

Name: Marcus Puccini Telephone #:   
Title: Director Signature: [Signature]

**Section III-D. Local Municipal Code Enforcement Official**

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

Name: Robert McGeer / Director Telephone #:   
City/Town/Village: Albany



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

M. Christian Bender  
250 Central Avenue  
Albany, NY 12206

**Certificate of Occupancy**

Address: 88 North Lake Avenue aka 250 Central Ave

Permit 28110

Parcel 31596

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

The following occupancy is permitted at this location:

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

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

Zoning District at time of Issuance C-3

Issuance Recommended By:

Vincent J. DiBiase  
Building Inspector

Valerie Scott  
Division of Building and Codes

Issue Date: Tuesday, September 02, 2003



# Entry 2 NYS School Report Card Link

Last updated: 07/05/2018

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## **BRIGHTER CHOICE CS FOR GIRLS (REGENTS)**

### **1. CHARTER AUTHORIZER (As of June 30th, 2018)** REGENTS-Authorized Charter School

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

### **2. NEW YORK STATE REPORT CARD**

<https://data.nysed.gov/reportcard.php?year=2017&instid=800000055503>

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

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



# Entry 3 Progress Toward Goals

Created: 07/30/2018 • Last updated: 11/01/2018

## PROGRESS TOWARD CHARTER GOALS

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

### 1. ACADEMIC STUDENT PERFORMANCE GOALS

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

#### 2017-18 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal - Met or Not Met	Indicate if data is not available. If/when available, Describe Efforts School Will Take If Goal Is Not Met
Academic Goal 1	NYS ELA 3-8 Scores Compared to District and NYS	<p>NYS ELA Exam Percent Proficient</p> <p>Gr. BCCSG  Albany  NYS</p> <p>3) 60%   26%   51%</p> <p>4) 64%   25%   47%</p> <p>5) 38%   18%   37%</p> <p>All) 56%   23%   45%</p> <p>BCCSG outperformed the local district and NYS.</p>	Met	
Academic Goal 2	NYS Math 3-8 Scores Compared to District and NYS	<p>NYS Math Exam Percent Proficient</p> <p>Gr. BCCSG  Albany  NYS</p> <p>3) 40%   25%   54%</p> <p>4) 40%   20%   48%</p> <p>5) 29%   16%   44%</p> <p>All) 38%   21%   49%</p> <p>BCCSG continues to outperform the local district.</p>	Not Met	This year, BCCSG has shifted math topics in 2nd grade to better prepare scholars for 3rd grade. 3rd-5th grade teachers have all incorporated guided math components to reinforce and remediate scholar knowledge in math.

Academ ic Goal 3				
Academ ic Goal 4				
Academ ic Goal 5				
Academ ic Goal 6				
Academ ic Goal 7				
Academ ic Goal 8				

**2. Do you have more academic goals to add?** No

**3. Do you have more academic goals to add?** No

**4. ORGANIZATIONAL GOALS**

**2017-18 Progress Toward Attainment of Organizational Goals**

	Organizational Goal	Measure Used to Evaluate Progress	Goal - Met or Not Met	If Not Met, Describe Efforts School Will Take
Org Goal 1				
Org Goal 2				
Org Goal 3				
Org Goal 4				
Org Goal 5				

**5. Do you have more organizational goals to add?** No

**6. FINANCIAL GOALS**

**2017-18 Progress Toward Attainment of Financial Goals**

	Financial Goals	Measure Used to Evaluate Progress	Goal - Met or Not Met	If Not Met, Describe Efforts School Will Take
Financial Goal 1				
Financial Goal 2				
Financial Goal 3				
Financial Goal 4				
Financial Goal 5				



# Entry 4 Expenditures per Child

Last updated: 08/01/2018

## BRIGHTER CHOICE CS FOR GIRLS (REGENTS)Section Heading

### Financial Information

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

### 1. Total Expenditures Per Child

To calculate '**Total Expenditures per Child**' take total expenditures (from the unaudited 2017-18 Schedule of Functional Expenses) and divide by the year end FTE student enrollment. (Integers Only. No dollar signs or commas).

**Note:** *The information on the Schedule of Functional Expenses on pages 41-43 of the Audit Guide can help schools locate the amounts to use in the two per pupil calculations:* <http://www.p12.nysed.gov/psc/AuditGuide.html>

Line 1: Total Expenditures	4752851
Line 2: Year End FTE student enrollment	329
Line 3: Divide Line 1 by Line 2	14436

## 2. Administrative Expenditures per Child

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

1. Take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the unaudited 2017-18 Schedule of Functional Expenses)
2. Any contracted administrative/management fee paid to other organizations or corporations
3. Take the total from above and divide it by the year-end FTE enrollment. The relevant portion that must be included in this calculation is defined as follows:

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

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

Line 1: Relevant Personnel Services Cost (Row)	44876
Line 2: Management and General Cost (Column)	219598
Line 3: Sum of Line 1 and Line 2	664474
Line 5: Divide Line 3 by the Year End FTE student enrollment	2018

***Thank you.***

***BRIGHTER CHOICE ELEMENTARY CHARTER SCHOOLS***

***FINANCIAL STATEMENTS***

***JUNE 30, 2018***

**BRIGHTER CHOICE ELEMENTARY CHARTER SCHOOLS**

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JUNE 30, 2018

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

MEMBERS OF:  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF:  
NEW YORK STATE SOCIETY OF  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT**

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

We have audited the accompanying financial statements of Brighter Choice Elementary Charter Schools, which comprise the statements of financial position as of June 30, 2018, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

***Management's Responsibility for the Financial Statements***

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

***Auditor's Responsibility***

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

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

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

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Brighter Choice Elementary Charter Schools as of June 30, 2018, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Report on Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of functional expenses on pages 16 and 17 are presented for purposes of additional analysis and are 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 subject to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 15, 2018, on our consideration of Brighter Choice Elementary Charter Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Brighter Choice Elementary Charter Schools' internal control over financial reporting and compliance.



**CUSACK & COMPANY, CPA'S LLC**

Latham, New York  
October 15, 2018

**BRIGHTER CHOICE ELEMENTARY CHARTER SCHOOLS**

## STATEMENT OF FINANCIAL POSITION

JUNE 30, 2018

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	<u>ASSETS</u>			
	<u>Girls</u>	<u>Boys</u>	<u>Eliminations</u>	<u>Total</u>
	<u>School</u>	<u>School</u>		
Current Assets				
Cash	\$ 1,690,686	\$ 801,059	\$ -	\$ 2,491,745
Contracts and Grants Receivable	249,056	110,505	-	359,561
Due from Related Schools	-	39,235	(38,696)	539
Total Current Assets	<u>1,939,742</u>	<u>950,799</u>	<u>(38,696)</u>	<u>2,851,845</u>
Property and Equipment, Net	<u>5,573,580</u>	<u>5,677,436</u>	<u>-</u>	<u>11,251,016</u>
Other Assets				
Cash, Restricted	75,000	75,000	-	150,000
Bond Trust Accounts, Restricted	1,192,033	1,313,147	-	2,505,180
Total Other Assets	<u>1,267,033</u>	<u>1,388,147</u>	<u>-</u>	<u>2,655,180</u>
Total Assets	<u>\$ 8,780,355</u>	<u>\$ 8,016,382</u>	<u>\$ (38,696)</u>	<u>\$ 16,758,041</u>

**LIABILITIES AND UNRESTRICTED NET ASSETS (DEFICIT)**

Current Liabilities				
Current Portion of Bonded Mortgage Payable	\$ 250,000	\$ 250,000	\$ -	\$ 500,000
Accounts Payable and Accrued Expenses	238,985	178,207	-	417,192
Accrued Payroll and Benefits	274,558	301,427	-	575,985
Unearned Revenue	3,348	1,825	-	5,173
Due to Related Schools	38,696	-	(38,696)	-
Total Current Liabilities	<u>805,587</u>	<u>731,459</u>	<u>(38,696)</u>	<u>1,498,350</u>
Long-Term Liabilities				
Bonded Mortgage Payable	<u>7,180,881</u>	<u>7,180,881</u>	<u>-</u>	<u>14,361,762</u>
Unrestricted Net Assets	<u>793,887</u>	<u>104,042</u>	<u>-</u>	<u>897,929</u>
Total Liabilities and Unrestricted Deficit	<u>\$ 8,780,355</u>	<u>\$ 8,016,382</u>	<u>\$ (38,696)</u>	<u>\$ 16,758,041</u>

**BRIGHTER CHOICE ELEMENTARY CHARTER SCHOOLS**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2018

	<u>Girls School</u>	<u>Boys School</u>	<u>Total</u>
Revenue, Grants and Support			
Public School District			
Resident Student Enrollment	\$ 4,773,350	\$ 4,604,512	\$ 9,377,862
Grants and Contracts			
State and Local	-	30,675	30,675
Federal - Title 1 and IDEA	150,687	172,288	322,975
Other	14,480	22,070	36,550
Food Service/Child Nutrition Program	<u>284,425</u>	<u>271,369</u>	<u>555,794</u>
Total Revenue, Grants and Support	<u>5,222,942</u>	<u>5,100,914</u>	<u>10,323,856</u>
Expenses			
Program Services			
Regular Education	2,762,327	2,825,348	5,587,675
Special Education	106,055	149,794	255,849
Other Programs	<u>1,201,453</u>	<u>631,274</u>	<u>1,832,727</u>
Total Program Services	4,069,835	3,606,416	7,676,251
Management and General	<u>655,844</u>	<u>905,179</u>	<u>1,561,023</u>
Total Expenses	<u>4,725,679</u>	<u>4,511,595</u>	<u>9,237,274</u>
Surplus from School Operations	<u>497,263</u>	<u>589,319</u>	<u>1,086,582</u>
Other Revenue			
Fundraising	6,597	24,122	30,719
Interest Income	7,932	7,931	15,863
Miscellaneous Income	6,490	-	6,490
Total Other Revenue	<u>21,019</u>	<u>32,053</u>	<u>53,072</u>
Increase in Net Assets	518,282	621,372	1,139,654
Unrestricted Net Assets (Deficit), Beginning of Year	<u>275,605</u>	<u>(517,330)</u>	<u>(241,725)</u>
Unrestricted Net Assets, End of Year	<u>\$ 793,887</u>	<u>\$ 104,042</u>	<u>\$ 897,929</u>

**BRIGHTER CHOICE ELEMENTARY CHARTER SCHOOLS**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2018

	<b><u>Girls School</u></b>	<b><u>Boys School</u></b>	<b><u>Total</u></b>
Cash Flows Provided by Operating Activities:			
Change in Net Assets	\$ 518,282	\$ 621,372	\$ 1,139,654
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by (Used in) Operating Activities:			
Depreciation	227,476	239,597	467,073
Amortization of Deferred Financing Costs	12,456	12,456	24,912
Amortization of Bonded Mortgage Premium	(7,590)	(7,590)	(15,180)
Changes in Operating Assets and Liabilities			
(Increase) Decrease in Assets			
Grants and Contracts Receivable	285,623	322,074	607,697
Prepaid Expenses	8,986	7,720	16,706
Increase (Decrease) in Liabilities			
Accounts Payable and Accrued Expenses	(552)	6,556	6,004
Accrued Payroll and Benefits	(39,971)	(24,930)	(64,901)
Unearned Revenue	1,259	137	1,396
Net Cash Provided by Operating Activities	<u>1,005,969</u>	<u>1,177,392</u>	<u>2,183,361</u>
Cash Flows Provided by (Used in) Investing Activities			
Due from Related Schools	533,067	(39,235)	493,832
Purchase of Property and Equipment	<u>(38,401)</u>	<u>(139,516)</u>	<u>(177,917)</u>
Net Cash Provided by (Used in) Investing Activities	<u>494,666</u>	<u>(178,751)</u>	<u>315,915</u>
Cash Flows Provided by (Used in) Financing Activities			
Payments on Bonded Mortgage Payable	(237,500)	(237,500)	(475,000)
Net Deposits to Bonded Trust Accounts	(103,387)	(103,386)	(206,773)
Due to Related Schools	38,696	(532,387)	(493,691)
Net Cash Used in Financing Activities	<u>(302,191)</u>	<u>(873,273)</u>	<u>(1,175,464)</u>
Increase in Cash	1,198,444	125,368	1,323,812
Cash, Beginning of Year	<u>567,242</u>	<u>750,691</u>	<u>1,317,933</u>
Cash, End of Year	<u>\$ 1,765,686</u>	<u>\$ 876,059</u>	<u>\$ 2,641,745</u>
Supplementary Cash Flow Information			
Cash Paid During the Year for Interest	<u>\$ 389,688</u>	<u>\$ 389,687</u>	<u>\$ 779,375</u>

**1. ORGANIZATION AND PURPOSE**

*Organization*

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

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

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

The New York State Education Department has issued the Schools a three year charter valid until June 30, 2021. During the year ended June 30, 2018, the Girls School had enrollment of approximately 329 students (314 students, June 30, 2017) and the Boys School had enrollment of approximately 315 students (315 students, June 30, 2017) serving kindergarten through 5<sup>th</sup> grade.

**2. ACCOUNTING POLICIES AND FINANCIAL STATEMENT PRESENTATION**

*Financial Statement Presentation*

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

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

Unrestricted Net Assets

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

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

*Financial Statement Presentation (Continued)*

Temporarily Restricted Net Assets

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

When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from temporarily restricted to unrestricted net assets. The Schools have no temporarily restricted net assets at June 30, 2018.

Permanently Restricted Net Assets

Permanently restricted net assets are resources whose use by the School is limited by donor imposed restrictions that neither expire by being used in accordance with a donor's restriction nor by the passage of time. The Schools have no permanently restricted net assets at June 30, 2018.

*Contracts and Grants Receivable*

Contracts and grants receivable are carried at original invoice amount less an estimate made for doubtful receivables based on a review of all outstanding amounts on a monthly basis. Management determines the allowance for doubtful accounts by identifying troubled accounts and by using historical experience applied to an aging of accounts. Contracts and grants receivable are written off when deemed uncollectible. Recoveries of accounts previously written off are recorded when received. A receivable is considered past due if any portion of the receivable balance is outstanding for more than 90 days. Interest is not charged on outstanding accounts receivable. The allowance for doubtful accounts was \$35,971 for the Girls School and \$34,798 for the Boys School at June 30, 2018.

*Contributions*

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor imposed restrictions.

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

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

*Use of Estimates*

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

*Fair Value*

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

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

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

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

*Mortgage payable* - The fair value of the mortgage payable is estimated based on current rates offered to the School for debt of the same remaining maturity. At June 30, 2018, the fair value of the mortgage payable approximates the amount recorded in the financial statements.

*Income Taxes*

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

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

*Accounting for Uncertainty in Income Taxes*

The Accounting Standards Codification requires entities to disclose in their financial statements the nature of any uncertainty in their tax position. The Schools have not recognized any benefits or liabilities from uncertain tax positions in 2018 and believes it has no uncertain tax positions for which it is reasonably possible that will significantly increase or decrease net assets. Generally, federal and state authorities may examine the Schools' tax returns for three years from the date of filing; consequently, income returns for years prior to 2015 are no longer subject to examination by tax authorities.

*Grant Revenue and Deferred Revenue*

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

*Property and Equipment*

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

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

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

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

*Revenue Recognition*

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

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

**BRIGHTER CHOICE ELEMENTARY CHARTER SCHOOLS**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2018

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

*Allocation of Expenses*

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

**3. CASH, RESTRICTED**

As part of the charter agreement, charter schools agree to establish an escrow account of no less than a set dollar amount as determined by the New York State Education Department (“NYSED”). This amount is established to pay for legal and audit expenses that would be associated with a dissolution should it occur. Each school has established an escrow account for \$75,000 as required by the NYSED.

**4. PROPERTY AND EQUIPMENT**

Property and equipment consists of the following:

	<b><u>Girls School</u></b>	<b><u>Boys School</u></b>	<b><u>Total</u></b>
Land	\$ 110,000	\$ 110,000	\$ 220,000
Building and Improvements	7,807,435	7,908,574	15,716,009
Furniture and Equipment	<u>610,232</u>	<u>685,353</u>	<u>1,295,585</u>
Total at Cost	8,527,667	8,703,927	17,231,594
Less Accumulated Depreciation	<u>2,954,087</u>	<u>3,026,491</u>	<u>5,980,578</u>
Property and Equipment, Net	<u>\$ 5,573,580</u>	<u>\$ 5,677,436</u>	<u>\$ 11,251,016</u>

Depreciation expense was \$227,476 and \$239,597 for the Girls School and for the Boys School, respectively, for the year ended June 30, 2018.

**BRIGHTER CHOICE ELEMENTARY CHARTER SCHOOLS**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2018

**5. BONDED MORTGAGE PAYABLE**

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

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

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

	<b><u>Girls</u></b>	<b><u>Boys</u></b>	<b><u>Total</u></b>
5.00% Term Bond, Series 2007A due April 1, 2020	\$ 510,000	\$ 510,000	\$ 1,020,000
5.00% Term Bond, Series 2007A due April 1, 2027	2,230,000	2,230,000	4,460,000
5.00% Term Bond, Series 2007A due April 1, 2032	2,127,500	2,127,500	4,255,000
5.00% Term Bond, Series 2007B due April 1, 2037	<u>2,712,500</u>	<u>2,712,500</u>	<u>5,425,000</u>
Total Bonded Mortgage Payable	7,580,000	7,580,000	15,160,000
Current Portion of Bonded Mortgage Payable	(250,000)	(250,000)	(500,000)
Bonded Mortgage Premium - Net	84,453	84,453	168,906
Deferred Financing Costs - Net	<u>(233,572)</u>	<u>(233,572)</u>	<u>(467,144)</u>
Bonded Mortgage Payable - Long Term	<u>\$ 7,180,881</u>	<u>\$ 7,180,881</u>	<u>\$ 14,361,762</u>

**BRIGHTER CHOICE ELEMENTARY CHARTER SCHOOLS**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2018

**5. BONDED MORTGAGE PAYABLE (CONTINUED)**

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

	<u>Girls School</u>	<u>Boys School</u>	<u>Total</u>
2019	\$ 250,000	\$ 250,000	\$ 500,000
2020	260,000	260,000	520,000
2021	272,500	272,500	545,000
2022	287,500	287,500	575,000
2023	302,500	302,500	605,000
Thereafter	<u>6,207,500</u>	<u>6,207,500</u>	<u>12,415,000</u>
	<u>\$ 7,580,000</u>	<u>\$ 7,580,000</u>	<u>\$ 15,160,000</u>

Total interest was \$391,882 and \$391,880 for the Girls School and the Boys School for the year ended June 30, 2018, respectively.

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

	<u>Minimum Requirement</u>	<u>Actual</u>
Debt Service Coverage Ratio	1.10	1.90
Days Cash on Hand	20	104

The debt service coverage ratio is calculated as follows:

Increase in Net Assets	\$ 1,139,654	
Add Back: Interest Expense	783,762	
Depreciation	<u>467,073</u>	
Net Revenues Available for Debt Service	<u>\$ 2,390,489</u>	
Debt Service Payments		
Interest Expense	\$ 758,000	
Principal	<u>500,000</u>	
Total Current Debt Service	<u>\$ 1,258,000</u>	
Net Revenues Available for Debt Service	<u>\$ 2,390,485</u>	= 1.90
Total Current Debt Service	<u>\$ 1,258,000</u>	

**BRIGHTER CHOICE ELEMENTARY CHARTER SCHOOLS**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2018

**5. BONDED MORTGAGE PAYABLE (CONTINUED)**

The days cash on hand is calculated as follows:

Total Expenses	\$ 9,237,274	
Less: Depreciation	(467,073)	
Net Amortization	<u>(9,729)</u>	
Net Expenses	8,760,472	
Days	<u>365</u>	
Cash Used Per Day	<u>\$ 24,001</u>	
Cash at Year End	\$ 2,491,745	= 104
Cash Used Per Day	\$ 24,001	

**6. DEFERRED FINANCING COSTS, NET**

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

	<u>Girls</u> <u>School</u>	<u>Boys</u> <u>School</u>	<u>Total</u>
Bond Closing Costs	\$ 373,702	\$ 373,702	\$ 747,404
Accumulated Amortization	<u>(140,130)</u>	<u>(140,130)</u>	<u>(280,260)</u>
Net Deferred Financing Costs	<u>\$ 233,572</u>	<u>\$ 233,572</u>	<u>\$ 467,144</u>
Amortization Expense	<u>\$ 12,456</u>	<u>\$ 12,456</u>	<u>\$ 24,912</u>

**7. BONDED MORTGAGE PREMIUM, NET**

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

Premium amortization charged to operations as a reduction of interest expense was \$15,183 for the year ended June 30, 2018.

**8. BOND TRUST ACCOUNTS - RESTRICTED**

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

**BRIGHTER CHOICE ELEMENTARY CHARTER SCHOOLS**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2018

**8. BOND TRUST ACCOUNTS - RESTRICTED (CONTINUED)**

In connection with the bonded mortgage with the IDA, the Schools are required to maintain bond trust accounts which are administered by Wilmington Trust Company. The underlying investments in the bond trust accounts at June 30, 2018 consist of money market funds.

Bond trust accounts consist of the following:

	<u>Girls School</u>	<u>Boys School</u>	<u>Total</u>
Debt Reserve Fund	\$ 612,998	\$ 612,998	\$ 1,225,996
Bond Fund	118,933	108,151	227,084
Educational Aid Fund	105,566	105,566	211,132
Renewal and Replacement Fund	<u>354,536</u>	<u>486,432</u>	<u>840,968</u>
	<u>\$ 1,192,033</u>	<u>\$ 1,313,147</u>	<u>\$ 2,505,180</u>

The Schools have entered into a collateral agreement for bond trust accounts not covered under federal deposit insurance. Cash is fully insured and collateralized under the bond trust accounts as of June 30, 2018.

**9. EMPLOYEE RETIREMENT PLAN**

The Schools have 403(b) tax-deferred annuity retirement plans, which are funded by contributions from both the Schools and its employees. The Schools' contribution ranges from 2% to 6% of eligible employees' salaries based on years of service. Retirement plan expense was \$80,621 and \$77,127 for the Girls School and the Boys School for the year ended June 30, 2018, respectively.

**10. COMMITMENTS AND CONTINGENCIES**

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

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

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

**BRIGHTER CHOICE ELEMENTARY CHARTER SCHOOLS**

*NOTES TO FINANCIAL STATEMENTS (CONTINUED)*

*JUNE 30, 2018*

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**11. CONCENTRATION OF RISK**

The Schools receive a substantial portion of their funding from school districts where the School's students reside and federal funding sources. One payor constituted 66% of total revenue and support for the year ended June 30, 2018.

**12. SUBSEQUENT EVENTS**

The Schools have evaluated subsequent events or transactions as to any potential material impact on operations or financial position that existed at the date of the financial statements through October 15, 2018, the date the financial statements were available to be issued. No such events or transactions were identified.

**SUPPLEMENTAL INFORMATION AND ADDITIONAL  
REPORTS REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

**BRIGHTER CHOICE ELEMENTARY CHARTER SCHOOLS**  
*SCHEDULE OF FUNCTIONAL EXPENSES FOR GIRLS*  
 FOR THE YEAR ENDED JUNE 30, 2018 (WITH COMPARATIVE TOTALS FOR 2017)

	<u>Program Services</u>			<u>Supporting Services</u>	<u>Total 2018</u>	<u>Total 2017</u>
	<u>Regular Education</u>	<u>Special Education</u>	<u>Other Programs</u>	<u>Management and General</u>		
Administrative Staff Personnel	\$ 180,588	\$ -	\$ -	\$ 342,273	\$ 522,861	\$ 501,140
Instructional Personnel	1,188,957	57,988	-	-	1,246,945	1,207,462
Non-Instructional Personnel	-	-	<u>573,195</u>	-	<u>573,195</u>	<u>533,902</u>
Total Salaries and Staff	<u>1,369,545</u>	<u>57,988</u>	<u>573,195</u>	<u>342,273</u>	<u>2,343,001</u>	<u>2,242,504</u>
Fringe Benefits and Payroll Taxes	363,359	15,385	152,077	90,810	621,631	527,456
Retirement	47,125	1,995	19,723	11,778	80,621	82,640
Legal Service	-	-	-	934	934	-
Accounting and Audit Services	42,579	1,805	17,821	10,639	72,844	70,775
Other Purchased, Professional and Consulting Services	38,995	1,651	16,321	9,745	66,712	61,703
Facility Interest Expense	229,065	9,699	95,871	57,247	391,882	408,221
Repairs and Maintenance	111,266	4,711	46,568	27,807	190,352	160,457
Insurance	22,123	937	9,259	5,528	37,847	36,899
Utilities	44,000	1,863	18,415	10,997	75,275	67,217
Supplies and Materials	25,347	1,073	10,608	6,335	43,363	32,808
Staff Development	5,064	214	2,120	1,266	8,664	10,302
Marketing and Recruitment	-	-	-	28,940	28,940	26,344
Technology	27,961	1,184	11,702	6,988	47,835	37,620
Food Service	-	-	153,152	-	153,152	130,937
Student Services	257,605	-	-	-	257,605	204,942
Office Expenses	40,613	1,720	16,998	10,150	69,481	55,980
Depreciation	132,966	5,630	55,650	33,230	227,476	234,958
Other	<u>4,714</u>	<u>200</u>	<u>1,973</u>	<u>1,177</u>	<u>8,064</u>	<u>3,354</u>
Total Expenses	<u>\$ 2,762,327</u>	<u>\$ 106,055</u>	<u>\$ 1,201,453</u>	<u>\$ 655,844</u>	<u>\$ 4,725,679</u>	<u>\$ 4,395,117</u>

**BRIGHTER CHOICE ELEMENTARY CHARTER SCHOOLS**  
 SCHEDULE OF FUNCTIONAL EXPENSES FOR BOYS  
 FOR THE YEAR ENDED JUNE 30, 2018 (WITH COMPARATIVE TOTALS FOR 2017)

	<u>Program Services</u>			<u>Supporting Services</u>	<u>Total 2018</u>	<u>Total 2017</u>
	<u>Regular Education</u>	<u>Special Education</u>	<u>Other Programs</u>	<u>Management and General</u>		
Administrative Staff Personnel	\$ 53,984	\$ -	\$ -	\$ 499,564	\$ 553,548	\$ 476,082
Instructional Personnel	1,407,308	85,405	-	-	1,492,713	1,434,567
Non-Instructional Personnel	-	-	<u>284,263</u>	-	<u>284,263</u>	<u>249,114</u>
Total Salaries and Staff	<u>1,461,292</u>	<u>85,405</u>	<u>284,263</u>	<u>499,564</u>	<u>2,330,524</u>	<u>2,159,763</u>
Fringe Benefits and Payroll Taxes	271,376	15,861	52,790	92,774	432,801	466,264
Retirement	48,360	2,826	9,407	16,534	77,127	71,468
Legal Service	-	-	-	1,844	1,844	61
Accounting and Audit Services	52,373	3,061	10,188	17,905	83,527	70,775
Other Purchased, Professional and Consulting Services	62,881	3,675	12,232	21,497	100,285	85,366
Facility Interest Expense	245,718	14,361	47,799	84,002	391,880	407,368
Repairs and Maintenance	122,828	7,179	23,894	41,990	195,891	180,560
Insurance	24,541	1,434	4,774	8,390	39,139	37,549
Utilities	48,881	2,857	9,509	16,711	77,958	69,621
Supplies and Materials	6,344	371	1,234	2,169	10,118	19,764
Staff Development	9,496	555	1,847	3,246	15,144	19,371
Marketing and Recruitment	-	-	-	27,136	27,136	23,479
Technology	9,396	549	1,828	3,212	14,985	19,528
Food Service	-	-	132,698	-	132,698	120,288
Student Services	262,350	-	-	-	262,350	227,203
Office Expenses	44,536	2,603	8,663	15,225	71,027	52,934
Depreciation	150,233	8,780	29,225	51,359	239,597	242,317
Other	<u>4,743</u>	<u>277</u>	<u>923</u>	<u>1,621</u>	<u>7,564</u>	<u>10,289</u>
Total Expenses	<u>\$ 2,825,348</u>	<u>\$ 149,794</u>	<u>\$ 631,274</u>	<u>\$ 905,179</u>	<u>\$ 4,511,595</u>	<u>\$ 4,283,968</u>

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Brighter Choice Elementary Charter Schools (nonprofit organization), which comprise the statement of financial position as of June 30, 2018, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 15, 2018.

**Internal Control Over Financial Reporting**

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

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

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

## **Compliance and Other Matters**

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

## **Purpose of this Report**

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



**CUSACK & COMPANY, CPA'S LLC**

Latham, New York  
October 15, 2018



## Annual Financial Statement Audit Report

<b>School Name:</b>	<b>Brighter Choice Charter School</b>
Date (Report is due Nov. 1):	November 1, 2018
Primary District of Location (If NYC select NYC DOE):	Albany City School District
If located in NYC DOE select CSD:	-
School Fiscal Contact Name:	Paul J. Augello, Jr.
School Fiscal Contact Email:	[REDACTED]
School Fiscal Contact Phone:	[REDACTED]
School Audit Firm Name:	Cusack & Company, CPA's LLC
School Audit Contact Name:	Ken Clafin
School Audit Contact Email:	[REDACTED]
School Audit Contact Phone:	[REDACTED]
Audit Period:	2017-18
Prior Year:	2016-17

**The following items are required to be included:**

- 1.) The independent auditor's report on financial statements and notes.
- 2.) Excel template file containing the Financial Position, Statement of Activities, Cash Flow and Functional Expenses worksheets.
- 3.) Reports on internal controls over financial reporting and on compliance.

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

Item	If not included, state the reason(s) below (if not applicable fill in N/A):
Management Letter	N/A
Management Letter Response	N/A
Federal Single Audit (A-133)	N/A
Corrective Action Plan	N/A



**Brighter Choice Charter School  
Statement of Financial Position  
as of June 30**

	<u>2018</u>	<u>2017</u>
<b><u>CURRENT ASSETS</u></b>		
Cash and cash equivalents	\$ 2,491,745	\$ 1,167,933
Grants and contracts receivable	359,561	967,258
Accounts receivables	-	-
Prepaid Expenses	-	16,706
Contributions and other receivables	539	680
Other current assets	-	-
<b>TOTAL CURRENT ASSETS</b>	<b>2,851,845</b>	<b>2,152,577</b>
<b><u>NON-CURRENT ASSETS</u></b>		
Property, Building and Equipment, net	\$ 11,251,016	\$ 11,540,172
Restricted Cash	2,655,180	2,448,407
Security Deposits	-	-
Other Non-Current Assets	-	-
<b>TOTAL NON-CURRENT</b>	<b>13,906,196</b>	<b>13,988,579</b>
<b>TOTAL ASSETS</b>	<b><u>16,758,041</u></b>	<b><u>16,141,156</u></b>
<b><u>CURRENT LIABILITIES</u></b>		
Accounts payable and accrued expenses	\$ 417,192	\$ 411,188
Accrued payroll, payroll taxes and benefits	575,985	640,886
Current Portion of Loan Payable	500,000	475,000
Due to Related Parties	-	-
Refundable Advances	-	-
Deferred Revenue	5,173	3,777
Other Current Liabilities	-	-
<b>TOTAL CURRENT</b>	<b>1,498,350</b>	<b>1,530,851</b>
<b><u>LONG-TERM LIABILITIES</u></b>		
Loan Payable; Due in More than One Year	\$ 14,361,762	\$ 14,852,030
Deferred Rent	-	-
Due to Related Party	-	-
Other Long-Term Liabilities	-	-
<b>TOTAL LONG-TERM</b>	<b>14,361,762</b>	<b>14,852,030</b>
<b>TOTAL LIABILITIES</b>	<b><u>15,860,112</u></b>	<b><u>16,382,881</u></b>

**NET ASSETS**

Unrestricted	\$ 897,929	\$ (241,725)
Temporarily restricted	-	-
Permanently restricted	-	-
<b>TOTAL NET ASSETS</b>	<u>897,929</u>	<u>(241,725)</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u><u>16,758,041</u></u>	<u><u>16,141,156</u></u>

**Brighter Choice Charter School  
Statement of Activities  
as of June 30**

	2018			2017
	Unrestricted	Temporarily Restricted	Total	Total
<b>OPERATING REVENUE</b>				
State and Local Per Pupil Revenue - Reg. Ed	\$ 9,377,862	\$ -	\$ 9,377,862	\$ 8,901,881
State and Local Per Pupil Revenue - SPED	-	-	-	-
State and Local Per Pupil Facilities Revenue	-	-	-	-
Federal Grants	322,975	-	322,975	254,250
State and City Grants	30,675	-	30,675	267,829
Other Operating Income	36,550	-	36,550	116,506
Food Service/Child Nutrition Program	555,794	-	555,794	462,496
<b>TOTAL OPERATING REVENUE</b>	10,323,856	-	10,323,856	10,002,962
<b>EXPENSES</b>				
Program Services				
Regular Education	\$ 5,587,675	\$ -	\$ 5,587,675	\$ 5,242,114
Special Education	255,849	-	255,849	295,788
Other Programs	1,832,727	-	1,832,727	1,649,226
Total Program Services	7,676,251	-	7,676,251	7,187,128
Management and general	1,561,023	-	1,561,023	1,491,957
Fundraising	-	-	-	-
<b>TOTAL EXPENSES</b>	9,237,274	-	9,237,274	8,679,085
<b>SURPLUS / (DEFICIT) FROM OPERATIONS</b>	1,086,582	-	1,086,582	1,323,877
<b>SUPPORT AND OTHER REVENUE</b>				
Interest and Other Income	\$ 22,353	\$ -	\$ 22,353	\$ 635
Contributions and Grants	-	-	-	-
Fundraising Support	30,719	-	30,719	28,071
Investments	-	-	-	-
Donated Services	-	-	-	-
Other Support and Revenue	-	-	-	450
<b>TOTAL SUPPORT AND OTHER REVENUE</b>	53,072	-	53,072	29,156
<b>Net Assets Released from Restrictions / Loss on Disposal</b>	\$ -	\$ -	\$ -	\$ -
<b>CHANGE IN NET ASSETS</b>	1,139,654	-	1,139,654	1,353,033
<b>NET ASSETS - BEGINNING OF YEAR</b>	\$ (241,725)	\$ -	\$ (241,725)	\$ (1,594,758)
<b>PRIOR YEAR/PERIOD ADJUSTMENTS</b>	-	-	-	-

**NET ASSETS - END OF YEAR**

\$ 897,929   \$ -   \$ 897,929   \$ (241,725)

**Brighter Choice Charter School  
Statement of Cash Flows**

**as of June 30**

	<u>2018</u>	<u>2017</u>
<b>CASH FLOWS - OPERATING ACTIVITIES</b>		
Increase (decrease) in net assets	\$ 1,139,654	\$ 1,353,033
Revenues from School Districts	-	-
Accounts Receivable	-	-
Due from School Districts	-	-
Depreciation	467,073	497,279
Grants Receivable	607,697	(676,377)
Due from NYS	-	-
Grant revenues	-	-
Prepaid Expenses	16,706	(414)
Accounts Payable	6,004	(1,915)
Accrued Expenses	-	-
Accrued Liabilities	(64,901)	189,095
Contributions and fund-raising activities	-	-
Miscellaneous sources	-	-
Deferred Revenue	1,396	(390)
Interest payments	-	-
Other	24,912	-
Other	(15,180)	-
<b>NET CASH PROVIDED FROM OPERATING ACTIVITIES</b>	\$ 2,183,361	\$ 1,360,311
<b>CASH FLOWS - INVESTING ACTIVITIES</b>	\$	\$
Purchase of equipment	(177,917)	(216,245)
Other	493,832	(148,999)
<b>NET CASH PROVIDED FROM INVESTING ACTIVITIES</b>	\$ 315,915	\$ (365,244)
<b>CASH FLOWS - FINANCING ACTIVITIES</b>	\$	\$
Principal payments on long-term debt	(681,773)	(645,103)
Other	(493,691)	148,999
<b>NET CASH PROVIDED FROM FINANCING ACTIVITIES</b>	\$ (1,175,464)	\$ (496,104)
<b>NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS</b>	\$ 1,323,812	\$ 498,963
Cash at beginning of year	1,317,933	818,970
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	\$ 2,641,745	\$ 1,317,933

**Brighter Choice Charter School  
Statement of Functional Expenses  
as of June 30**

		2018						
		Program Services				Supporting Services		
	No. of Positions	Regular	Special	Other	Total	Fundraising	Management	Total
		Education	Education	Education			and General	
		\$	\$	\$	\$	\$	\$	\$
Personnel Services Costs								
Administrative Staff Personnel	10.00	234,572	-	-	234,572	-	841,837	841,837
Instructional Personnel	63.00	2,596,265	143,393	-	2,739,658	-	-	-
Non-Instructional Personnel	8.00	-	-	857,458	857,458	-	-	-
Total Salaries and Staff	81.00	2,830,837	143,393	857,458	3,831,688	-	841,837	841,837
Fringe Benefits & Payroll Taxes		634,735	31,246	204,867	870,848	-	183,584	183,584
Retirement		95,485	4,821	29,130	129,436	-	28,312	28,312
Management Company Fees		-	-	-	-	-	-	-
Legal Service		-	-	-	-	-	2,778	2,778
Accounting / Audit Services		94,952	4,866	28,009	127,827	-	28,544	28,544
Other Purchased / Professional / Consulting Services		101,876	5,326	28,553	135,755	-	31,242	31,242
Building and Land Rent / Lease		474,783	24,060	143,670	642,513	-	141,249	141,249
Repairs & Maintenance		234,094	11,890	70,462	316,446	-	69,797	69,797
Insurance		46,664	2,371	14,033	63,068	-	13,918	13,918
Utilities		92,881	4,720	27,924	125,525	-	27,708	27,708
Supplies / Materials		31,691	1,444	11,842	44,977	-	8,504	8,504
Equipment / Furnishings		-	-	-	-	-	-	-
Staff Development		14,560	769	3,967	19,296	-	4,512	4,512
Marketing / Recruitment		-	-	-	-	-	56,076	56,076
Technology		37,357	1,733	13,530	52,620	-	10,200	10,200
Food Service		-	-	285,850	285,850	-	-	-
Student Services		519,955	-	-	519,955	-	-	-
Office Expense		85,149	4,323	25,661	115,133	-	25,375	25,375
Depreciation		283,199	14,410	84,875	382,484	-	84,589	84,589
OTHER		9,457	477	2,896	12,830	-	2,798	2,798
<b>Total Expenses</b>		<b>\$ 5,587,675</b>	<b>\$ 255,849</b>	<b>\$ 1,832,727</b>	<b>\$ 7,676,251</b>	<b>\$ -</b>	<b>\$ 1,561,023</b>	<b>\$ 1,561,023</b>

	2017
Total	
\$	\$
1,076,409	977,222
2,739,658	2,642,029
857,458	783,016
4,673,525	4,402,267
1,054,432	993,720
157,748	154,108
-	-
2,778	61
156,371	141,550
166,997	147,069
783,762	815,589
386,243	341,017
76,986	74,448
153,233	136,838
53,481	52,572
-	-
23,808	29,673
56,076	49,823
62,820	57,148
285,850	251,225
519,955	432,145
140,508	108,914
467,073	477,275
15,628	13,643
<u>\$ 9,237,274</u>	<u>\$ 8,679,085</u>



# Entry 5c Additional Financial Docs

Last updated: 10/30/2018

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

## Section Heading

### 1. Management Letter

<https://nysed-cso-reports.fluidreview.com/resp/20212913/8mMlunnVv3/>

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

### 2. Form 990

<https://nysed-cso-reports.fluidreview.com/resp/20212913/FINDqRIBTE/>

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

### 3. Federal Single Audit

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

(No response)

**Explanation for not uploading the Federal Single Audit.** N/A

### 4. CSP Agreed Upon Procedure Report

(No response)

**Explanation for not uploading the procedure report.** N/A

## 5. Evidence of Required Escrow Account

<https://nysed-cso-reports.fluidreview.com/resp/20212913/pN6H0Nalce/>

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

## 6. Corrective Action Plan

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

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

(No response)

**Explanation for not uploading the Corrective Action Plan.** N/A

**BRIGHTER CHOICE ELEMENTARY CHARTER SCHOOLS**  
**250 CENTRAL AVENUE**  
**ALBANY, NEW YORK 12206**

October\_\_\_\_, 2018

Cusack & Company CPA's LLC  
7 Airport Park Blvd.  
Latham, New York 12110

This representation letter is provided in connection with your audit of the financial statements of Brighter Choice Charter Elementary Schools, which comprise the statements of financial position as of June 30, 2018, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

**Financial Statements**

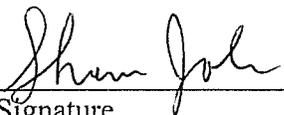
- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 25, 2018, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP.
- 3) We acknowledge our responsibility 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.

- 6) Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to the representation letter, see Schedule 1. Additionally, we are in agreement with the adjusting journal entries you have proposed, and they have been posted to the Organization's accounts, see Schedule 2 attached.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Material concentrations have been appropriately disclosed in accordance with U.S. GAAP.
- 11) Guarantees, whether written or oral, under which the Organization is contingently liable, have been properly recorded or disclosed in accordance with U.S. GAAP.

#### **Information Provided**

- 12) We have provided you with:
  - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
  - b) Additional information that you have requested from us for the purpose of the audit.
  - c) Unrestricted access to persons within the Organization from whom you determined it necessary to obtain audit evidence.
  - d) Minutes of the meetings of the governing board or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 13) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 14) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 15) We have no knowledge of any fraud or suspected fraud that affects the Organization and involves:
  - a) Management,
  - b) Employees who have significant roles in internal control, or
  - c) Others where the fraud could have a material effect on the financial statements.

- 16) We have no knowledge of any allegations of fraud or suspected fraud affecting the Organization's financial statements communicated by employees, former employees, grantors, regulators, or others.
- 17) We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.
- 18) We are not aware of any pending or threatened litigations, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 19) We have disclosed to you the identity of the Organization's related parties and all the related-party relationships and transactions of which we are aware.
- 20) The Organization has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 21) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us.
- 22) Brighter Choice Elementary Charter Schools are exempt organizations under Section 501(c)(3) of the Internal Revenue Code. Any activities of which we are aware that would jeopardize the Organizations' tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities are up-to-date.

  
\_\_\_\_\_  
Signature

10/15/18  
\_\_\_\_\_  
Date

Form **990**

**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

**2017**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**A For the 2017 calendar year, or tax year beginning 07/01/17, and ending 06/30/18**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>BRIGHTER CHOICE CHARTER SCHOOL FOR GIRLS</b>	<b>D</b> Employer identification number [REDACTED]
	Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>250 CENTRAL AVENUE</b>	
	City or town, state or province, country, and ZIP or foreign postal code <b>ALBANY NY 12206</b>	<b>G</b> Gross receipts \$ <b>5,243,961</b>
	<b>F</b> Name and address of principal officer: <b>MARTHA SNYDER</b>	<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)

**I** Tax-exempt status:  501(c)(3)  501(c) ( ) (insert no.)  4947(a)(1) or  527

**J** Website: **N/A**

**K** Form of organization:  Corporation  Trust  Association  Other **L** Year of formation: **2001** **M** State of legal domicile: **NY**

**Part I Summary**

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <b>PROVIDE QUALITY EDUCATIONAL ALTERNATIVE FOR AT-RISK ELEMENTARY STUDENTS IN ALBANY, NY.</b>		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	6
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	6
	5 Total number of individuals employed in calendar year 2017 (Part V, line 2a)	5	62
	6 Total number of volunteers (estimate if necessary)	6	0
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, line 34	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	375,410	442,080
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	4,638,147	4,787,830
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	321	7,932
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	9,023	6,119
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	5,022,901	5,243,961
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		0
	16a Professional fundraising fees (Part IX, column (A), line 11e)	2,852,600	3,045,253
	b Total fundraising expenses (Part IX, column (D), line 25) ▶		0
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	0	
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,542,517	1,680,426
19 Revenue less expenses. Subtract line 18 from line 12	4,395,117	4,725,679	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	627,784	518,282
	21 Total liabilities (Part X, line 26)	Beginning of Current Year	End of Year
	22 Net assets or fund balances. Subtract line 21 from line 20	8,741,303	9,013,927
		8,465,698	8,220,040

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here** Signature of officer: **MARTHA SNYDER** Date: \_\_\_\_\_  
 Type or print name and title: **CHAIR**

**Paid Preparer Use Only** Print/Type preparer's name: **KENNETH B. CLAFLIN, CPA** Preparer's signature: **KENNETH B. CLAFLIN, CPA** Date: **10/04/18** Check  if self-employed PTIN: [REDACTED]  
 Firm's name: **CUSACK & COMPANY CPAS, LLC** Firm's EIN: [REDACTED]  
 Firm's address: [REDACTED] Phone no.: [REDACTED]

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:

**PROVIDE QUALITY EDUCATIONAL ALTERNATIVE FOR AT-RISK ELEMENTARY STUDENTS IN ALBANY, NY.**

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ **2,868,382** including grants of \$ ) (Revenue \$ **4,799,773** )

**REGULAR AND SPECIAL EDUCATION**

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4b (Code: ) (Expenses \$ **1,201,453** including grants of \$ ) (Revenue \$ )

**OTHER PROGRAM (NURSE, FOOD SERVICES AND TRANSPORTATION) - ALL STUDENTS QUALIFY TO PARTICIPATE.**

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

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

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

4e Total program service expenses ► **4,069,835**

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	<b>X</b>	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?		<b>X</b>
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		<b>X</b>
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		<b>X</b>
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		<b>X</b>
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		<b>X</b>
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		<b>X</b>
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		<b>X</b>
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		<b>X</b>
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		<b>X</b>
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	<b>X</b>	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		<b>X</b>
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		<b>X</b>
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	<b>X</b>	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	<b>X</b>	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	<b>X</b>	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		<b>X</b>
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		<b>X</b>
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	<b>X</b>	
14a Did the organization maintain an office, employees, or agents outside of the United States?		<b>X</b>
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		<b>X</b>
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		<b>X</b>
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		<b>X</b>
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> (see instructions)		<b>X</b>
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		<b>X</b>
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		<b>X</b>

**Part IV Checklist of Required Schedules** (continued)

		Yes	No
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		<b>X</b>
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		<b>X</b>
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		<b>X</b>
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		<b>X</b>
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	<b>X</b>	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		<b>X</b>
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		<b>X</b>
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		<b>X</b>
25a	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		<b>X</b>
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		<b>X</b>
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		<b>X</b>
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		<b>X</b>
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		<b>X</b>
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		<b>X</b>
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		<b>X</b>
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		<b>X</b>
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		<b>X</b>
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		<b>X</b>
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		<b>X</b>
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		<b>X</b>
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	<b>X</b>	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		<b>X</b>
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		<b>X</b>
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		<b>X</b>
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O.	<b>X</b>	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Table with columns for line numbers (1a-14b), descriptions of questions, and Yes/No columns. Includes entries for Form 1096 (22), Form W-2G (0), Form W-3 (62), and various tax compliance questions.

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**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

**Section A. Governing Body and Management**

		Yes	No
1a	6		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.			
b	6		
2			X
3			X
4			X
5			X
6			X
7a			X
b			X
8			
a		X	
b		X	
9			X

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a			X
b			
11a		X	
b			
12a		X	
b		X	
c		X	
13		X	
14		X	
15			
a		X	
b		X	
16a			X
b			
16b			

**Section C. Disclosure**

- 17 List the states with which a copy of this Form 990 is required to be filed **NONE**
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website  Another's website  Upon request  Other (explain in Schedule O)
- 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records:

**SHAWN JAHN**  
**ALBANY**

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
  - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
  - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
  - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) SHAWN JAHN FINANCE DIRECTOR	20.00 0.00	X						36,083	0	0
(2) MARTHA SNYDER CHAIR	1.00 0.00	X		X				0	0	0
(3) ZOE NELSON SECRETARY	1.00 0.00	X		X				0	0	0
(4) ASHLEIGH SMITH TREASURER	1.00 0.00	X		X				0	0	0
(5) NILSA VELILLA TRUSTEE	1.00 0.00	X						0	0	0
(6) TRUDY HAMNER TRUSTEE	1.00 0.00	X						0	0	0
(7) SHAWN WALLACE TRUSTEE	1.00 0.00	X						0	0	0
(8)										
(9)										
(10)										
(11)										



**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	435,112			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	6,968			
	g Noncash contributions included in lines 1a-1f: \$					
	<b>h Total. Add lines 1a-1f</b>		<b>442,080</b>			
Program Service Revenue	2a STUDENT ENROLLMENT	Busn. Code	4,773,350	4,773,350		
	b AFTER SCHOOL PROGRAM FEES		9,410	9,410		
	c SUMMER SCHOOL FEES		5,070	5,070		
	d					
	e					
	f All other program service revenue					
	<b>g Total. Add lines 2a-2f</b>		<b>4,787,830</b>			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		7,932		7,932
4 Income from investment of tax-exempt bond proceeds						
5 Royalties						
6a Gross rents		(i) Real				
		(ii) Personal				
b Less: rental exps.						
c Rental inc. or (loss)						
d Net rental income or (loss)						
7a Gross amount from sales of assets other than inventory		(i) Securities				
		(ii) Other				
b Less: cost or other basis & sales exps.						
c Gain or (loss)						
d Net gain or (loss)						
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18		a				
		b Less: direct expenses	b			
	c Net income or (loss) from fundraising events					
9a Gross income from gaming activities. See Part IV, line 19	a					
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities					
10a Gross sales of inventory, less returns and allowances	a					
	b Less: cost of goods sold	b				
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Busn. Code				
11a E-RATE REIMBURSEMENT INCOME		5,964	5,964			
b STAFF MEALS		155	155			
c						
d All other revenue						
e Total. Add lines 11a-11d		6,119				
<b>12 Total revenue. See instructions.</b>		<b>5,243,961</b>	<b>4,793,949</b>	<b>0</b>	<b>7,932</b>	

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**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic individuals. See Part IV, line 22				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees				
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	2,343,001	2,000,728	342,273	
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	80,621	68,843	11,778	
9	Other employee benefits	426,637	364,312	62,325	
10	Payroll taxes	194,994	166,509	28,485	
11	Fees for services (non-employees):				
a	Management				
b	Legal	934		934	
c	Accounting	72,844	62,205	10,639	
d	Lobbying				
e	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	66,712	56,967	9,745	
12	Advertising and promotion	28,940		28,940	
13	Office expenses	69,481	59,331	10,150	
14	Information technology				
15	Royalties				
16	Occupancy	265,627	226,823	38,804	
17	Travel				
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest	391,882	334,635	57,247	
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	227,476	194,246	33,230	
23	Insurance	37,847	32,319	5,528	
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a	<b>STUDENT SERVICES</b>	257,605	257,605		
b	<b>FOOD SERVICE</b>	153,152	153,152		
c	<b>TECHNOLOGY</b>	47,835	40,847	6,988	
d	<b>SUPPLIES &amp; MATERIALS</b>	43,363	37,028	6,335	
e	All other expenses	16,728	14,285	2,443	
25	<b>Total functional expenses.</b> Add lines 1 through 24e	4,725,679	4,069,835	655,844	0
26	<b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

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**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year	
Assets	1	Cash—non-interest bearing	567,242	1	1,765,686
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	534,679	4	249,056
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	8,986	9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 8,527,666		
	b	Less: accumulated depreciation	10b 2,954,086	5,762,655	10c 5,573,580
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets	246,028	14	233,572
	15	Other assets. See Part IV, line 11	1,621,713	15	1,192,033
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	8,741,303	16	9,013,927	
Liabilities	17	Accounts payable and accrued expenses	554,066	17	513,544
	18	Grants payable		18	
	19	Deferred revenue	2,089	19	3,348
	20	Tax-exempt bond liabilities	7,817,500	20	7,580,000
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	92,043	25	123,148
	26	<b>Total liabilities.</b> Add lines 17 through 25	8,465,698	26	8,220,040
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	275,605	27	793,887
	28	Temporarily restricted net assets		28	
	29	Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
33	<b>Total net assets or fund balances</b>	275,605	33	793,887	
34	<b>Total liabilities and net assets/fund balances</b>	8,741,303	34	9,013,927	

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	5,243,961
2	Total expenses (must equal Part IX, column (A), line 25)	2	4,725,679
3	Revenue less expenses. Subtract line 2 from line 1	3	518,282
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	275,605
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	793,887

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

- 1 Accounting method used to prepare the Form 990:  Cash  Accrual  Other \_\_\_\_\_  
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant? \_\_\_\_\_  
 If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- b Were the organization's financial statements audited by an independent accountant? \_\_\_\_\_  
 If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? \_\_\_\_\_  
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? \_\_\_\_\_
- b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits. \_\_\_\_\_

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

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

**Public Charity Status and Public Support**

OMB No. 1545-0047

**2017**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Name of the organization

**BRIGHTER CHOICE CHARTER SCHOOL FOR GIRLS**

Employer identification number

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: .....
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: .....
- 10  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations
  - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>						

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 <b>Total.</b> Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 <b>Public support.</b> Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 <b>Total support.</b> Add lines 7 through 10						

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12 Gross receipts from related activities, etc. (see instructions)					12	
13 <b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2016 Schedule A, Part II, line 14	15	%
16a <b>33 1/3% support test—2017.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
b <b>33 1/3% support test—2016.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
17a <b>10%-facts-and-circumstances test—2017.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
b <b>10%-facts-and-circumstances test—2016.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	<input type="checkbox"/>	

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2016 Schedule A, Part III, line 15	16	%

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2016 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests—2017. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests—2016. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Part IV Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).*
- 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer (b) and (c) below.*
- b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in Part VI when and how the organization made the determination.*
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in Part VI what controls the organization put in place to ensure such use.*
- 4a Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.*
- b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*
- c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*
- b **Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c **Substitutions only.** Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in Part VI.*
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).*
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).*
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in Part VI.*
- b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in Part VI.*
- c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in Part VI.*
- 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer 10b below.*
- b Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*

	Yes	No
1		
2		
3a		
3b		
3c		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
9c		
10a		
10b		

**Part IV Supporting Organizations (continued)**

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
11a		
b A family member of a person described in (a) above?		
11b		
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.		
11c		

**Section B. Type I Supporting Organizations**

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
1		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
2		

**Section C. Type II Supporting Organizations**

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
1		

**Section D. All Type III Supporting Organizations**

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
3		

**Section E. Type III Functionally-Integrated Supporting Organizations**

- 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
  - a  The organization satisfied the Activities Test. Complete line 2 below.
  - b  The organization is the parent of each of its supported organizations. Complete line 3 below.
  - c  The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).

2 Activities Test. Answer (a) and (b) below.

	Yes	No
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
2a		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
2b		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.		
3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		
3b		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- 1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4).	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)

Section D - Distributions		Current Year		
1	Amounts paid to supported organizations to accomplish exempt purposes			
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity			
3	Administrative expenses paid to accomplish exempt purposes of supported organizations			
4	Amounts paid to acquire exempt-use assets			
5	Qualified set-aside amounts (prior IRS approval required)			
6	Other distributions (describe in Part VI). See instructions.			
7	<b>Total annual distributions.</b> Add lines 1 through 6.			
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.			
9	Distributable amount for 2017 from Section C, line 6			
10	Line 8 amount divided by line 9 amount			
Section E - Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2017	(iii) Distributable Amount for 2017
1	Distributable amount for 2017 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2017 (reasonable cause required-explain in Part VI). See instructions.			
3	Excess distributions carryover, if any, to 2017:			
a				
b	From 2013			
c	From 2014			
d	From 2015			
e	From 2016			
f	<b>Total</b> of lines 3a through e			
g	Applied to underdistributions of prior years			
h	Applied to 2017 distributable amount			
i	Carryover from 2012 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4	Distributions for 2017 from Section D, line 7: \$			
a	Applied to underdistributions of prior years			
b	Applied to 2017 distributable amount			
c	Remainder. Subtract lines 4a and 4b from 4.			
5	Remaining underdistributions for years prior to 2017, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6	Remaining underdistributions for 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7	<b>Excess distributions carryover to 2018.</b> Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2013			
b	Excess from 2014			
c	Excess from 2015			
d	Excess from 2016			
e	Excess from 2017			

**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

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SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

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

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization

BRIGHTER CHOICE CHARTER SCHOOL FOR GIRLS

Employer identification number



Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two questions about donor informed consent.

Part II Conservation Easements.

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

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include purpose(s) of easements, total number, acreage, and number of easements on various structures, and questions about monitoring and expenses.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 2 columns: Description, Amount. Rows include questions about reporting works of art and historical treasures, and amounts for revenue and assets.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a  Public exhibition
- b  Scholarly research
- c  Preservation for future generations
- d  Loan or exchange programs
- e  Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

**Part V Endowment Funds.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment  %
- b Permanent endowment  %
- c Temporarily restricted endowment  %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) unrelated organizations
- (ii) related organizations

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

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

4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		110,000		110,000
b Buildings		7,807,435	2,481,261	5,326,174
c Leasehold improvements				
d Equipment		610,231	472,825	137,406
e Other				

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) **5,573,580**

**Part VII Investments—Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

**Part VIII Investments—Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) <b>BOND TRUST ACCOUNTS - RESTRICTED</b>	<b>1,192,033</b>
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	<b>1,192,033</b>

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) <b>PREMIUM ON BOND PAYABLE</b>	<b>84,452</b>
(3) <b>DUE TO AFFILIATE</b>	<b>38,696</b>
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	<b>123,148</b>

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	5,243,961
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e		
3	Subtract line 2e from line 1		3	5,243,961
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	5,243,961

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	4,725,679
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e		
3	Subtract line 2e from line 1		3	4,725,679
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	4,725,679

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**PART X - FIN 48 FOOTNOTE**

THE ACCOUNTING STANDARDS CODIFICATION REQUIRES ENTITIES TO DISCLOSE IN THEIR FINANCIAL STATEMENTS THE NATURE OF ANY UNCERTAINTY IN THEIR TAX POSITION. THE SCHOOLS HAVE NOT RECOGNIZED ANY BENEFITS OR LIABILITIES FROM UNCERTAIN POSITIONS IN 2017 AND BELIEVE IT HAS NO UNCERTAIN TAX POSITIONS FOR WHICH IT IS REASONABLY POSSIBLE THAT WILL SIGNIFICANTLY INCREASE OR DECREASE NET ASSETS. GENERALLY, FEDERAL AND STATE AUTHORITIES MAY EXAMINE THE SCHOOLS' TAX RETURNS FOR THREE YEARS FROM THE DATE OF FILING; CONSEQUENTLY, INCOME RETURNS FOR YEARS PRIOR TO 2014 ARE NO LONGER SUBJECT TO EXAMINATION BY TAX AUTHORITIES.

**Part XIII Supplemental Information** *(continued)*

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**SCHEDULE E**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Schools**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.  
▶ Attach to Form 990 or Form 990-EZ.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2017**

Open to Public Inspection

Name of the organization

**BRIGHTER CHOICE CHARTER SCHOOL FOR GIRLS**

Employer identification number

**Part I**

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? .....	<b>X</b>	
2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? .....	<b>X</b>	
3 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II <b>THE SCHOOL'S RACIALLY NONDISCRIMINATORY POLICY IS PUBLICIZED IN THE NEWSPAPERS AND ON THE SCHOOL'S WEBSITE.</b>	<b>X</b>	
4 Does the organization maintain the following?		
a Records indicating the racial composition of the student body, faculty, and administrative staff? .....	<b>X</b>	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? .....	<b>X</b>	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? .....	<b>X</b>	
d Copies of all material used by the organization or on its behalf to solicit contributions? .....	<b>X</b>	
If you answered "No" to any of the above, please explain. If you need more space, use Part II.		
5 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges? .....		<b>X</b>
b Admissions policies? .....		<b>X</b>
c Employment of faculty or administrative staff? .....		<b>X</b>
d Scholarships or other financial assistance? .....		<b>X</b>
e Educational policies? .....		<b>X</b>
f Use of facilities? .....		<b>X</b>
g Athletic programs? .....		<b>X</b>
h Other extracurricular activities? .....		<b>X</b>
If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.		
6a Does the organization receive any financial aid or assistance from a governmental agency? .....	<b>X</b>	
b Has the organization's right to such aid ever been revoked or suspended? .....		<b>X</b>
If you answered "Yes" on either line 6a or line 6b, explain on Part II.		
7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II .....	<b>X</b>	

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**Part II** Supplemental Information. Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information. See instructions.

SCH E - FINANCIAL AID OR GOVERNMENT ASSISTANCE EXPLANATION

A SUBSTANTIAL PORTION OF THE SCHOOL'S REVENUE IS DERIVED FROM SCHOOL DISTRICTS WHICH PAY THE SCHOOL BASED ON ENROLLMENT AT PUBLISHED RATES. REVENUE EARNED FROM OTHER GOVERNMENTAL SOURCES GENERALLY REPRESENT VARIOUS ENTITLEMENT GRANTS AND IS RECOGNIZED AS EARNED.

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**SCHEDULE K  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information on Tax-Exempt Bonds**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2017**

Open to Public Inspection

Name of the organization

**BRIGHTER CHOICE CHARTER SCHOOL FOR GIRLS**

Employer identification number

**Part I Bond Issues**

(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
						Yes	No	Yes	No	Yes	No
<b>A TAX EXEMPT BOND LIABILITIES</b>											
	**--**5673012440HJ5	03/23/07	03/23/07	9,245,000	CIVIC FACILITY REVEN		X		X		X
<b>B</b>											
<b>C</b>											
<b>D</b>											

**Part II Proceeds**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Amount of bonds retired								
2 Amount of bonds legally defeased		237,500						
3 Total proceeds of issue								
4 Gross proceeds in reserve funds								
5 Capitalized interest from proceeds								
6 Proceeds in refunding escrows								
7 Issuance costs from proceeds								
8 Credit enhancement from proceeds								
9 Working capital expenditures from proceeds								
10 Capital expenditures from proceeds								
11 Other spent proceeds								
12 Other unspent proceeds								
13 Year of substantial completion								

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
14 Were the bonds issued as part of a current refunding issue?		X						
15 Were the bonds issued as part of an advance refunding issue?		X						
16 Has the final allocation of proceeds been made?		X						
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?		X						

**Part III Private Business Use**

1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?								
2 Are there any lease arrangements that may result in private business use of bond-financed property?		X						

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

Part III Private Business Use (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
3a Are there any management or service contracts that may result in private business use of bond-financed property?		<input checked="" type="checkbox"/>						
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?		<input checked="" type="checkbox"/>						
c Are there any research agreements that may result in private business use of bond-financed property?		<input checked="" type="checkbox"/>						
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government		%		%		%		%
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government		%		%		%		%
6 Total of lines 4 and 5		%		%		%		%
7 Does the bond issue meet the private security or payment test?		<input checked="" type="checkbox"/>						
8a Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		<input checked="" type="checkbox"/>						
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of		%		%		%		%
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?		<input checked="" type="checkbox"/>						

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Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		<input checked="" type="checkbox"/>						
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?		<input checked="" type="checkbox"/>						
b Exception to rebate?		<input checked="" type="checkbox"/>						
c No rebate due?		<input checked="" type="checkbox"/>						
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?		<input checked="" type="checkbox"/>						
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		<input checked="" type="checkbox"/>						
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								

Part IV Arbitrage (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?								
b Name of provider		X						
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X						
7 Has the organization established written procedures to monitor the requirements of section 148?		X						

Part V Procedures To Undertake Corrective Action

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?								

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. See instructions

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**SCHEDULE O**  
(Form 990 or 990-EZ)

**Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

**2017**

Open to Public Inspection

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

Department of the Treasury  
Internal Revenue Service

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

Employer identification number

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990  
FORM 990 IS PRESENTED TO THE BOARD OF TRUSTEES PRIOR TO FILING WITH THE  
IRS.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY  
EVERY BOARD TRUSTEE IS REQUIRED TO COMPLETE AN ANNUAL STATEMENT OF  
FINANCIAL DISCLOSURE FOR THE SCHOOL'S ANNUAL REPORT TO THE NYS EDUCATION  
DEPARTMENT.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL  
THE PRINCIPAL AND DIRECTOR OF FINANCE AND OPERATIONS ARE HIRED BY THE BOARD  
OF TRUSTEES. THE PRINCIPAL IS EVALUATED ANNUALLY AND COMPENSATION IS BASED  
ON PRIOR YEAR PERFORMANCE.

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS  
COMPENSATION FOR ALL EMPLOYEES IS APPROVED BY THE BOARD OF TRUSTEES VIA THE  
ANNUAL BUDGET.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION  
DOCUMENTS ARE MADE AVAILABLE TO HE PUBLIC UPON REQUEST.

**SCHEDULE R  
(Form 990)**

**Related Organizations and Unrelated Partnerships**

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

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2017**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

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

Employer identification number  
[REDACTED]

**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

	(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)	.....					
(2)	.....					
(3)	.....					
(4)	.....					
(5)	.....					

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**Part II Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

	(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
							Yes	No
(1)	BRIGHTER CHOICE CHARTER SCHOOL 116 NORTH LAKE AVE ALBANY NY 12206 *-*-***0897	CHARTER SC	NY	3	2	N/A		X
(2)	.....							
(3)	.....							
(4)	.....							
(5)	.....							

**Part III** Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate alloc.?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) .....												
(2) .....												
(3) .....												
(4) .....												

**Part IV** Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1) .....									
(2) .....									
(3) .....									
(4) .....									

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

**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
<b>a</b> Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		<input checked="" type="checkbox"/>
<b>b</b> Gift, grant, or capital contribution to related organization(s)		<input checked="" type="checkbox"/>
<b>c</b> Gift, grant, or capital contribution from related organization(s)		<input checked="" type="checkbox"/>
<b>d</b> Loans or loan guarantees to or for related organization(s)		<input checked="" type="checkbox"/>
<b>e</b> Loans or loan guarantees by related organization(s)	<input checked="" type="checkbox"/>	
<b>f</b> Dividends from related organization(s)		<input checked="" type="checkbox"/>
<b>g</b> Sale of assets to related organization(s)		<input checked="" type="checkbox"/>
<b>h</b> Purchase of assets from related organization(s)		<input checked="" type="checkbox"/>
<b>i</b> Exchange of assets with related organization(s)		<input checked="" type="checkbox"/>
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s)		<input checked="" type="checkbox"/>
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s)		<input checked="" type="checkbox"/>
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s)		<input checked="" type="checkbox"/>
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s)		<input checked="" type="checkbox"/>
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		<input checked="" type="checkbox"/>
<b>o</b> Sharing of paid employees with related organization(s)		<input checked="" type="checkbox"/>
<b>p</b> Reimbursement paid to related organization(s) for expenses		<input checked="" type="checkbox"/>
<b>q</b> Reimbursement paid by related organization(s) for expenses		<input checked="" type="checkbox"/>
<b>r</b> Other transfer of cash or property to related organization(s)		<input checked="" type="checkbox"/>
<b>s</b> Other transfer of cash or property from related organization(s)		<input checked="" type="checkbox"/>

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

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
<b>(1)</b>	<b>BRIGHTER CHOICE CHARTER SCHOOL FOR</b>	<b>E</b>	<b>38,696</b>	<b>COST</b>
<b>(2)</b>				
<b>(3)</b>				
<b>(4)</b>				
<b>(5)</b>				
<b>(6)</b>				

**Part VI Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(1)	(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
					Yes	No			Yes	No		Yes	No	
(1)	.....													
(2)	.....													
(3)	.....													
(4)	.....													
(5)	.....													
(6)	.....													
(7)	.....													
(8)	.....													
(9)	.....													
(10)	.....													
(11)	.....													

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**Part VII**

**Supplemental Information.**

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

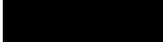
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America's Most Exciting Bank  
 P.O. Box 1308, Pittsfield, MA 01202

**Statement of Account**

Last statement: August 31, 2018  
 This statement: September 30, 2018  
 Total days in statement period: 30



Page 1 of 1

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

BRIGHTER CHOICE CHARTER SCHOOL FOR BOYS  
 116 N LAKE AVE  
 ALBANY NY 12206-2710

Berkshire Bank  
 PO Box 1308  
 Pittsfield, MA 01202-1308

0

**Summary of Account Balance**

Account	Number	Ending Balance
Corporate Checking		\$75,000.00

**Corporate Checking**

Account number

Date	Description	Additions	Subtractions	Balance
08-31	Beginning balance			\$75,000.00
09-30	Ending totals	.00	.00	\$75,000.00

\*\* No activity this statement period \*\*



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

### Statement of Account

Last statement: August 31, 2018  
This statement: September 30, 2018  
Total days in statement period: 30



Page 1 of 1

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

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

Berkshire Bank  
PO Box 1308  
Pittsfield, MA 01202-1308

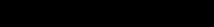
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### Summary of Account Balance

Account	Number	Ending Balance
Corporate Checking		\$75,000.00

### Corporate Checking

Account number



Date	Description	Additions	Subtractions	Balance
08-31	Beginning balance			\$75,000.00
09-30	Ending totals	.00	.00	\$75,000.00

\*\* No activity this statement period \*\*



# Entry 5d Financial Services Contact Information

Last updated: 10/30/2018

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

## BRIGHTER CHOICE CS FOR GIRLS (REGENTS)Section Heading

### 1. School Based Fiscal Contact Information

School Based Fiscal Contact Name	School Based Fiscal Contact Email	School Based Fiscal Contact Phone
Shawn Jahn	[REDACTED]	[REDACTED]

### 2. Audit Firm Contact Information

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

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

Firm Name	Contact Person	Mailing Address	Email	Phone	Years with Firm
BoostEd	Paul Augello	[REDACTED]	[REDACTED]	[REDACTED]	3

# New York State Education Department

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

## 2018-19 Budget & Cash Flow Template

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

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

**Brighter Choice Charter School - Girls -**

**PROJECTED BUDGET FOR 2018-2019 -**

**July 1, 2018 to June 30, 2019 -**

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

	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
Total Revenue	5,097,040	-	250,000	5,000	-	5,352,040
Total Expenses	4,346,769	237,430	262,500	3,500	410,236	5,260,435
Net Income	750,271	(237,430)	(12,500)	1,500	(410,236)	91,605
Actual Student Enrollment	320	-	-	-	-	-
Total Paid Student Enrollment	320	-	-	-	-	320

PROGRAM SERVICES

SUPPORT SERVICES

REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
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**REVENUE**

**REVENUES FROM STATE SOURCES**

Per Pupil Revenue

CY Per Pupil Rate

<b>Albany</b>	\$15,072.00	4,793,084	-	-	-	-	4,793,084
Schenectady	\$12,515.00	-	-	-	-	-	-
Troy	\$16,486.00	-	-	-	-	-	-
Lansingburgh	\$10,352.00	-	-	-	-	-	-
Rensselaer	\$9,884.00	-	-	-	-	-	-
Watervliet	\$10,404.00	-	-	-	-	-	-
Cohoes	\$12,791.00	-	-	-	-	-	-
South Colonie	\$13,137.00	-	-	-	-	-	-
Green Island	\$13,662.00	-	-	-	-	-	-
North Colonie	\$11,708.00	-	-	-	-	-	-
Shenendehowa	\$11,919.00	-	-	-	-	-	-
		<b>4,793,084</b>					<b>4,793,084</b>

Special Education Revenue

Grants

Stimulus

Other

Other State Revenue

	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	85,440	-	-	-	-	-	85,440
	5,000	-	-	-	-	-	5,000

**TOTAL REVENUE FROM STATE SOURCES**

	<b>4,883,524</b>						<b>4,883,524</b>
--	------------------	--	--	--	--	--	------------------

**REVENUE FROM FEDERAL FUNDING**

IDEA Special Needs

Title I

Title Funding - Other

School Food Service (Free Lunch)

Grants

Charter School Program (CSP) Planning & Implementation

Other

Other Federal Revenue

	-	-	-	-	-	-	-
	127,560	-	-	-	-	-	127,560
	50,956	-	-	-	-	-	50,956
	-	-	225,000	-	-	-	225,000
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	25,000	-	-	-	25,000

**TOTAL REVENUE FROM FEDERAL SOURCES**

	<b>178,516</b>		<b>250,000</b>				<b>428,516</b>
--	----------------	--	----------------	--	--	--	----------------

**LOCAL and OTHER REVENUE**

Contributions and Donations, Fundraising

Erate Reimbursement

Interest Income, Earnings on Investments,

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

Food Service (Income from meals)

Text Book

Other Local Revenue

	-	-	-	5,000	-	-	5,000
	6,000	-	-	-	-	-	6,000
	6,000	-	-	-	-	-	6,000
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	23,000	-	-	-	-	-	23,000

**TOTAL REVENUE FROM LOCAL and OTHER SOURCES**

	<b>35,000</b>			<b>5,000</b>			<b>40,000</b>
--	---------------	--	--	--------------	--	--	---------------

**TOTAL REVENUE**

	<b>5,097,040</b>		<b>250,000</b>	<b>5,000</b>			<b>5,352,040</b>
--	------------------	--	----------------	--------------	--	--	------------------

**Brighter Choice Charter School - Girls**

**PROJECTED BUDGET FOR 2018-2019**

**July 1, 2018 to June 30, 2019**

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

	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
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Net Income	750,271	(237,430)	(12,500)	1,500	(410,236)	91,605
Actual Student Enrollment	320	-	-	-	-	-
Total Paid Student Enrollment	320	-	-	-	-	320

PROGRAM SERVICES

SUPPORT SERVICES

REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
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**EXPENSES**

**ADMINISTRATIVE STAFF PERSONNEL COSTS**

No. of Positions

Executive Management	0.50	-	-	-	55,078	55,078
Instructional Management	2.00	182,896	-	-	-	182,896
Deans, Directors & Coordinators	4.00	267,654	-	-	-	267,654
CFO / Director of Finance	0.50	-	-	-	37,210	37,210
Operation / Business Manager	0.50	-	-	-	32,500	32,500
Administrative Staff	1.00	-	-	-	50,706	50,706
<b>TOTAL ADMINISTRATIVE STAFF</b>	<b>9</b>	<b>450,550</b>			<b>175,494</b>	<b>626,044</b>

**INSTRUCTIONAL PERSONNEL COSTS**

Teachers - Regular	17.00	904,254	-	-	-	904,254
Teachers - SPED	2.00	-	110,751	-	-	110,751
Substitute Teachers	1.00	37,158	-	-	-	37,158
Teaching Assistants	3.00	92,891	-	-	-	92,891
Specialty Teachers	8.00	409,513	-	-	-	409,513
Aides	-	-	-	-	-	-
Therapists & Counselors	2.00	108,131	-	-	-	108,131
Other	-	173,500	-	-	-	173,500
<b>TOTAL INSTRUCTIONAL</b>	<b>33</b>	<b>1,725,447</b>	<b>110,751</b>			<b>1,836,198</b>

**NON-INSTRUCTIONAL PERSONNEL COSTS**

Nurse	1.00	38,431	-	-	-	38,431
Librarian	-	-	-	-	-	-
Custodian	-	-	-	-	-	-
Security	-	-	-	-	-	-
Other	0.50	4,000	-	-	-	4,000
<b>TOTAL NON-INSTRUCTIONAL</b>	<b>2</b>	<b>42,431</b>				<b>42,431</b>

**SUBTOTAL PERSONNEL SERVICE COSTS**

<b>43</b>	<b>2,218,428</b>	<b>110,751</b>			<b>175,494</b>	<b>2,504,673</b>
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**PAYROLL TAXES AND BENEFITS**

Payroll Taxes	209,077	10,438	-	-	16,540	236,054
Fringe / Employee Benefits	358,582	17,902	-	-	28,366	404,850
Retirement / Pension	74,616	3,725	-	-	5,903	84,244
<b>TOTAL PAYROLL TAXES AND BENEFITS</b>	<b>642,275</b>	<b>32,064</b>			<b>50,809</b>	<b>725,148</b>

**TOTAL PERSONNEL SERVICE COSTS**

	<b>2,860,703</b>	<b>142,815</b>			<b>226,303</b>	<b>3,229,821</b>
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**CONTRACTED SERVICES**

Accounting / Audit	-	-	-	-	81,933	81,933
Legal	-	-	-	-	10,000	10,000
Management Company Fee	-	-	-	-	-	-
Nurse Services	-	-	-	-	-	-
Food Service / School Lunch	-	-	255,000	-	-	255,000
Payroll Services	13,286	663	-	-	1,051	15,000

**Brighter Choice Charter School - Girls**

**PROJECTED BUDGET FOR 2018-2019**

**July 1, 2018 to June 30, 2019**

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

	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
Total Revenue	5,097,040	-	250,000	5,000	-	5,352,040
Total Expenses	4,346,769	237,430	262,500	3,500	410,236	5,260,435
Net Income	750,271	(237,430)	(12,500)	1,500	(410,236)	91,605
Actual Student Enrollment	320	-	-	-	-	-
Total Paid Student Enrollment	320	-	-	-	-	320

	PROGRAM SERVICES			SUPPORT SERVICES		TOTAL
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	
Special Ed Services	-	29,000	-	-	-	29,000
Titlement Services (i.e. Title I)	13,440	560	-	-	-	14,000
Other Purchased / Professional / Consulting	49,751	2,236	7,500	-	3,913	63,400
<b>TOTAL CONTRACTED SERVICES</b>	<b>76,477</b>	<b>32,459</b>	<b>262,500</b>		<b>96,897</b>	<b>468,333</b>
<b>SCHOOL OPERATIONS</b>						
Board Expenses	-	-	-	-	-	-
Classroom / Teaching Supplies & Materials	30,720	1,280	-	-	-	32,000
Special Ed Supplies & Materials	-	-	-	-	-	-
Textbooks / Workbooks	15,360	640	-	-	-	16,000
Supplies & Materials other	3,840	160	-	-	-	4,000
Equipment / Furniture	1,780	80	-	-	140	2,000
Telephone	20,025	900	-	-	1,575	22,500
Technology	23,140	1,040	-	-	1,820	26,000
Student Testing & Assessment	9,600	400	-	-	-	10,000
Field Trips	17,280	720	-	-	-	18,000
Transportation (student)	189,120	7,880	-	-	-	197,000
Student Services - other	60,960	2,540	-	-	-	63,500
Office Expense	56,070	2,520	-	-	4,410	63,000
Staff Development	20,025	900	-	-	1,575	22,500
Staff Recruitment	6,230	280	-	-	490	7,000
Student Recruitment / Marketing	41,070	1,720	-	-	210	43,000
School Meals / Lunch	-	-	-	-	-	-
Travel (Staff)	-	-	-	-	-	-
Fundraising	-	-	-	3,500	-	3,500
Other	1,780	80	-	-	5,040	6,900
<b>TOTAL SCHOOL OPERATIONS</b>	<b>497,000</b>	<b>21,140</b>		<b>3,500</b>	<b>15,260</b>	<b>536,900</b>
<b>FACILITY OPERATION &amp; MAINTENANCE</b>						
Insurance	52,510	2,360	-	-	4,130	59,000
Janitorial	101,460	4,560	-	-	7,980	114,000
Building and Land Rent / Lease	332,348	14,937	-	-	26,140	373,425
Repairs & Maintenance	105,465	4,740	-	-	8,295	118,500
Equipment / Furniture	-	-	-	-	-	-
Security	5,340	240	-	-	420	6,000
Utilities	72,980	3,280	-	-	5,740	82,000
<b>TOTAL FACILITY OPERATION &amp; MAINTENANCE</b>	<b>670,103</b>	<b>30,117</b>			<b>52,705</b>	<b>752,925</b>
<b>DEPRECIATION &amp; AMORTIZATION</b>	<b>242,486</b>	<b>10,898</b>			<b>19,072</b>	<b>272,456</b>
<b>DISSOLUTION ESCROW &amp; RESERVES / CONTIGENCY</b>	<b>-</b>	<b>-</b>			<b>-</b>	<b>-</b>
<b>TOTAL EXPENSES</b>	<b>4,346,769</b>	<b>237,430</b>	<b>262,500</b>	<b>3,500</b>	<b>410,236</b>	<b>5,260,435</b>
<b>NET INCOME</b>	<b>750,271</b>	<b>(237,430)</b>	<b>(12,500)</b>	<b>1,500</b>	<b>(410,236)</b>	<b>91,605</b>

**Brighter Choice Charter School - Girls**

**PROJECTED BUDGET FOR 2018-2019**

**July 1, 2018 to June 30, 2019**

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

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Net Income	750,271	(237,430)	(12,500)	1,500	(410,236)	91,605
Actual Student Enrollment	320	-	-	-	-	-
Total Paid Student Enrollment	320	-	-	-	-	320

**PROGRAM SERVICES**

**SUPPORT SERVICES**

	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
<b>ENROLLMENT - *School Districts Are Linked To Above Entries*</b>	<b>REGULAR EDUCATION</b>	<b>SPECIAL EDUCATION</b>	<b>TOTAL ENROLLED</b>			
Albany	221		221			
Schenectady	34		34			
Troy	33		33			
Lansingburgh	10		10			
Rensselaer	6		6			
Watervliet	6		6			
Cohoes	3		3			
South Colonie	3		3			
Green Island	3		3			
North Colonie	1		1			
Shenendehowa	1		1			
<b>TOTAL ENROLLMENT</b>	<b>320</b>		<b>320</b>			
<b>REVENUE PER PUPIL</b>	<b>15,915</b>	<b>-</b>	<b>781</b>			
<b>EXPENSES PER PUPIL</b>	<b>13,572</b>	<b>-</b>	<b>820</b>			



**Assumptions**

**DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable**

*List exact titles and staff FTE"s ( Full time equiivalent)*

(.5) Director of School Quality

(1) Principal, (1) Assistant Principal

(1) Dean, (1) Parent Coordinator, (2) Instructional Coaches

(.5) Director of Finance

(.5) Operations Manager

(1) Office Manager

(1) Art, (1) Music, (1) PE/Dance, (3) RTI, (1) ESL, (1) Behavioral Intervention Spec

(2) Social Workers

Stipends, After Sch, Summer Sch, Merit Pay, Retention Bonuses, PTO Buyback

(2) of (.5) FTE Nurses

(.5) Food Service

Accounting/Audit





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

**Trustee Name:**

Martha Snyder

---

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

Brighter Choice Charter Schools

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

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

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

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

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

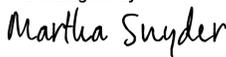
4. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) governed by the Education Corporation during the time you have served on the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

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

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

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

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

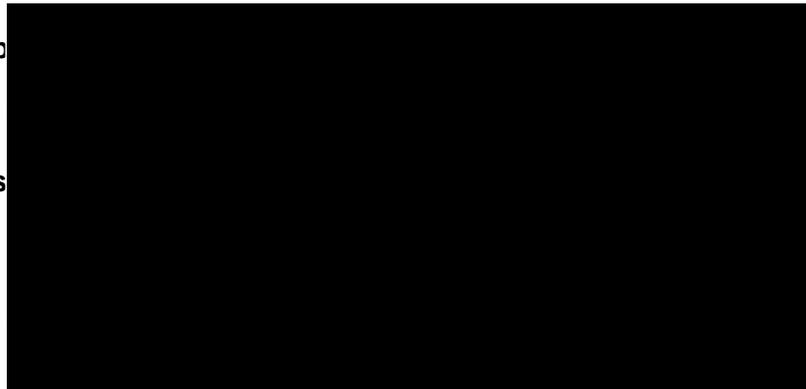
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**Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee**

**Trustee Name:**

Ashleigh Smith

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

Brighter Choice Charter Schools

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

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

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

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

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

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

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

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

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

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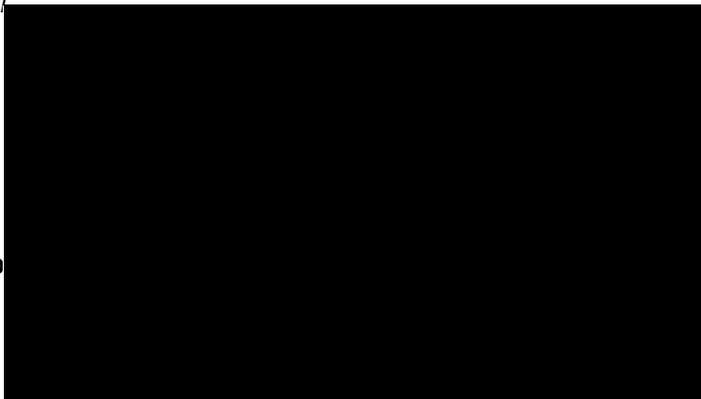
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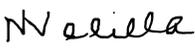
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Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with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

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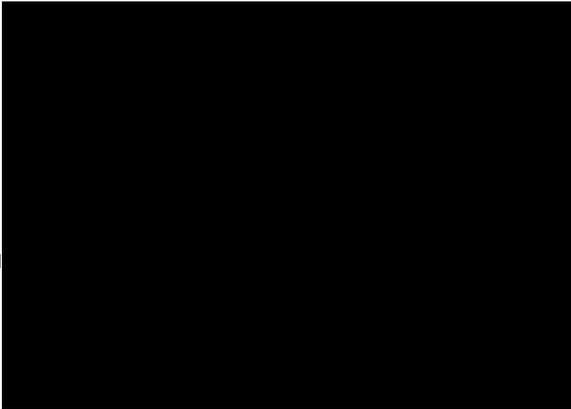
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**Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee**

**Trustee Name:**

Shawn Wallace

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

Brighter Choice Charter Schools

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

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

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

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

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

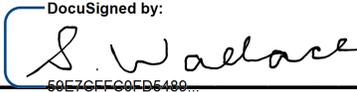
4. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) governed by the Education Corporation during the time you have served on the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

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

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

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

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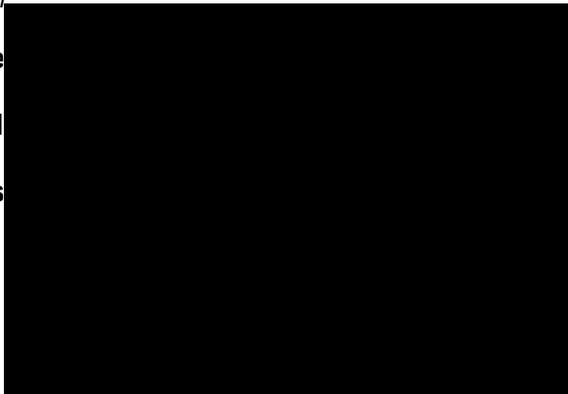
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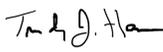




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Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with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

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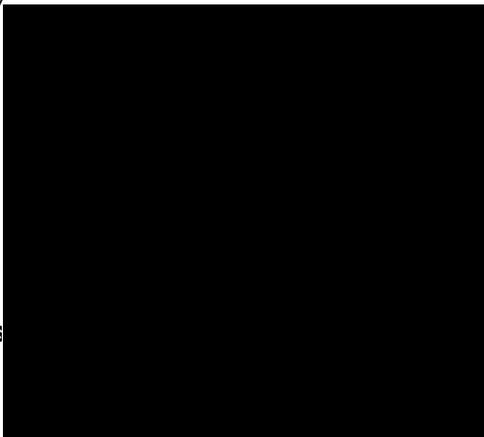
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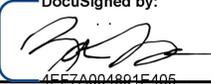




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5. Identify each individual, business, corporation, union association, firm, partnership, committee proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group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

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

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

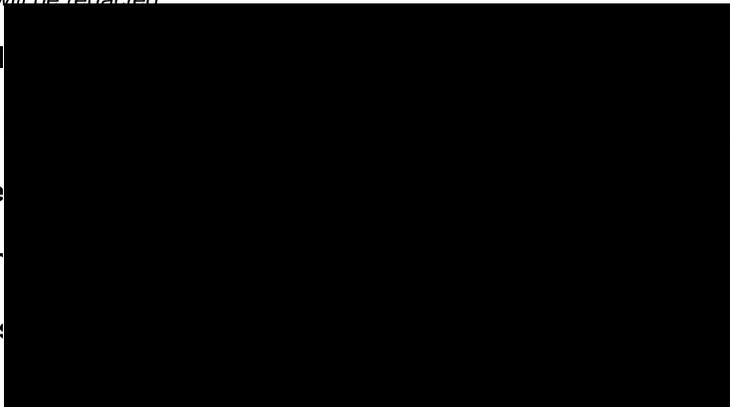
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# Entry 8 BOT Table

Created: 07/30/2018 • Last updated: 08/01/2018

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

	Trustee Name and Email Address	Position on the Board	Committee Affiliations	Voting Member Per By-Laws (Y/N)	Number of Terms Served	Start Date of Current Term (MM/DD/YYYY)	End Date of Current Term (MM/DD/YYYY)	Board Meetings Attended During 2017-18
1	Martha Snyder: [REDACTED]	Chair	Finance	Yes	3	11/01/2015	11/01/2018	12
2	Trudy Hanmer: [REDACTED]	Vice Chair	Academic, Governance	Yes	1	05/01/2016	06/01/2019	12
3	Zoe Nelson: [REDACTED]	Secretary	Academic, Finance	Yes	3	08/01/2016	08/01/2019	11
4	Ashleigh Smith: [REDACTED]	Treasurer	Finance	Yes	1	12/01/2015	01/01/2019	11
5	Nilsa Velilla: [REDACTED]	Trustee/Member	Academic, Governance	Yes	4	08/01/2015	08/01/2018	12
6	Shawn Wallace: [REDACTED]	Trustee/Member	Governance	Yes	2	05/01/2014	06/01/2020	11
7				Yes				
8								
9								

- |   |    |
|---|----|
| <b>1a. Are there more than 9 members of the Board of Trustees?</b>                          | No |
| <b>2. Total number of members on June 30, 2018</b>  | 6  |
| <b>3. Total number of members joining the Board during the 2017-18 school year</b>          | 0  |
| <b>4. Total number of members departing the Board during the 2017-18 school year</b>        | 0  |
| <b>5. Number of voting members in 2017-18, as set by the by-laws, resolution or minutes</b> | 5  |
| <b>6. Number of Board meetings conducted during the 2017-18 School Year</b>                 | 12 |
| <b>7. Number of Board meetings scheduled for the coming 2018-19 school year</b>             | 12 |

**Thank you.**



# Entry 9 - Board Meeting Minutes

Last updated: 07/29/2018

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

Regents, NYCDOE, and Buffalo BOE authorized schools must either provide a link to a complete set of minutes that are posted on the charter school website, or upload a complete set of board meeting minutes from July 2017--June 2018, which should match the number of meetings held during the 2017-18 school year.

### **BRIGHTER CHOICE CS FOR GIRLS (REGENTS)**

**Are all monthly BOT meeting minutes posted, which should match the number of meetings held during 2017-18 school year, on the charter school's website?**

Yes

the charter school's website.

**A. Provide if posted on the charter school's website a URL link to the Monthly Board Meeting Minutes, which should match the number of meetings held during the 2017-18 school year.**

<http://www.brighterchoice.org/girls/calendars/board-meetings/>



# Entry 10 Enrollment and Retention of Special Populations

Last updated: 07/30/2018

## Instructions for Reporting Enrollment and Retention Strategies

Describe the efforts the charter school has made in 2017-18 toward meeting targets to attract and retain enrollment of students with disabilities, English language learners, and students who are economically disadvantaged. In addition, describe the school’s plans for meeting or making progress toward meeting its enrollment and retention targets in 2018-19.

### BRIGHTER CHOICE CS FOR GIRLS (REGENTS)Section Heading

#### Recruitment/Attraction Efforts Toward Meeting Targets

	Describe Recruitment Efforts in 2017-18	Describe Recruitment Plans in 2018-19)
Economically Disadvantaged	<p>The school used targeted language in marketing and enrollment events to ensure that families understand how school strives to fulfill needs of economically disadvantaged students including: free uniform, community eligibility status for breakfast and lunch, addition of supper program, backpack program, additional transportation within mile and a half radius of school. Employ a parent coordinator position focused on serving parents and any special family needs. Ensure that enrollment activities target preschools in communities with high numbers of economically disadvantaged students. Implement an annual open house to include a time for prospective parents to connect with teachers and school leaders and discuss student needs, and begin to build relationships. School admission policy will continue to preference ED students. Implement targeted Social-Emotional programs to support</p>	<ul style="list-style-type: none"> <li>• School will continue to use targeted language in marketing and enrollment events to ensure that families understand how school strives to fulfill needs of economically disadvantaged students including: free uniform, community eligibility status for breakfast and lunch, addition of supper program, backpack program, additional transportation within mile and a half radius of school.</li> <li>• Employed parent coordinator will continue to focus on serving parents and any special family needs. Parent coordinator will also oversee school identified recruitment strategies to ensure high enrollment of economically disadvantaged students. These include; <ul style="list-style-type: none"> <li>🌐 Duplicating our top performing strategies</li> <li>🌐 Holding open house recruitment events</li> <li>🌐 Building and establishing a presence in community events</li> <li>🌐 Know and approach local homeless shelters</li> <li>🌐 Advertising in local publications that focus on enrollment</li> <li>🌐 Mail campaigns</li> </ul> </li> <li>• Creating and implementing a branding strategy to include content and experiential marketing. For the 2018-2019 school’s year,</li> </ul>

children living with effects of poverty. Introduce a family mental health clinic to serve school community.

BCCS will partner with CollectiveEfforts Marketing. This marketing group will support Brighter Choice with initiatives for content and experiential marketing.

- Forming partnerships with APD's Handle with Care program and hiring an additional school counselor to provide increased group and individual counseling.
- Continued implementation of targeted Social-Emotional programs.

English Language Learners

The school used targeted language in marketing and enrollment events to ensure that families understand how school strives to fulfill needs of ELL students. Messaging will be translated into multiple languages including Spanish and Arabic, and expand to local radio stations targeted ELL communities. Marketing images continued to be diversified to represent scholars from many cultures. Partnerships will be cultivated with a variety of local businesses and houses of worship, and marketing materials posted. Employ a parent coordinator position focused on serving parents and any special family needs. School continued recruiting prospective staff members who are bilingual and can support families of ELL students. Ensured enrollment activities target preschools in communities with high numbers of ELL students. Implemented an annual open house to include a time for prospective parents to connect with teachers and school leaders and discuss student needs, and begin to build relationships; ensured that individuals who speak Spanish and Arabic are present to help translate. Ensured school admission policy revised to preference ELL students. Employed a 1.0 FTE ELL teacher. Cultivated a relationship with US Committee for Refugees and Immigrants (<http://refugees.org/field-office/albany/>) to support current families and inform others about school choice. Support initiative to recruit more refugees and immigrants by budgeting a liaison who will focus on establishing relationships throughout Capital Region and informing families about school.

- Continued efforts with the following;
  - 🌐 Targeted language in marketing and enrollment events to ensure that families understand how school strives to fulfill needs of ELL students
  - 🌐 Marketing images continue to be diversified to represent scholars from many cultures.
  - 🌐 Partnerships will be cultivated with a variety of local businesses and marketing materials posted.
  - 🌐 Ensure enrollment activities target preschools in communities with high numbers of ELL students.
  - 🌐 Ensured school admission policy revised to preference ELL students.
  - 🌐 Employed a 1.0 FTE ELL teacher.
  - 🌐 Cultivate a relationship with US Committee for Refugees and Immigrants (<http://refugees.org/field-office/albany/>) to support current families and inform others about school choice.
  - 🌐 Support initiative to recruit more refugees and immigrants by budgeting a liaison who will focus on establishing relationships throughout Capital Region and informing families about school.

In addition...

- Managing and re-strategizing the Brighter Choice social media presence.
- CollectiveEfforts Marketing's social media team will align content on our social media page to our overall marketing goal of enrolling increase numbers of English Language Learners.
- Employing marketing strategies that differentiates BCCS from other charter and district schools.
- Extra support built in to curriculum to support these students
- Ensuring our programs has appropriately dedicated and trained/certified staff.

		<ul style="list-style-type: none"> <li>• Ensuring Spanish translators are available during family events and dismissal.</li> <li>• Continuing our relationships with a Bengali translator for various family events.</li> </ul>
<p>Students with Disabilities</p>	<p>The school used targeted language in marketing and enrollment events to ensure that families understand how school strives to fulfill needs of SWD students. School will continue to employ parent coordinator position focused on serving parents and any special family needs. School continued to be intentional about seeking out prospective staff members who are dual certified to serve SWD. Enrollment activities continued to target preschools in communities with SWD students. The BC Board planned for a developmental kindergarten that includes a partnership with local preschool focused on serving SWD. School will keep revised open house that includes a time for prospective parents to connect with teachers and school leaders and discuss student needs, and begin to build relationships; school ensured that SPED Coordinator was present to help translate. School ensures admission policy continues to preference SWD students. Introduced a family mental health clinic to serve school community.</p>	<ul style="list-style-type: none"> <li>• BCCS marketing plans includes using targeted language and videos on our social media platforms to represent our efforts to meet the needs of SWD.</li> <li>• School continues to be intentional about seeking out prospective staff members who are dual certified to serve SWD.</li> <li>• School will continue to employ parent coordinator position focused on serving parents and any special family needs.</li> <li>• School will cultivate a relationship with the organization Families Together in NYS and invite them to family events.</li> <li>• School will continue to employ a certified Special Education Coordinator responsible for overseeing programs that provide educational assistance to IEP scholars as well and providing special education services to IEP scholars.</li> <li>• School will keep revised open house that includes a time for prospective parents to connect with teachers and school leaders to discuss student needs, and begin to build relationships; school will ensure that the SPED Coordinator is present to help and field questions.</li> <li>• Strategizing about creative referral programs/initiatives, where employees and parents will be motivated to refer families/community members to BCCS to service the needs to their student with an IEP.</li> <li>• Use of social media for recruiting higher numbers of student with disabilities.</li> </ul>

## Retention Efforts Toward Meeting Targets

	Describe Retention Efforts in 2017-18	Describe Retention Plans in 2018-19)
Economically Disadvantaged	Continued with all current efforts and: establish family therapy clinic in partnership with Parsons, extended supper program to serve scholars participating in backpack program, increased the number of scholars serviced by backpack program, increased teacher participation in afterschool to support academics.	<ul style="list-style-type: none"> <li>• Continue to focus and support families who are experiencing economic hardship.</li> <li>• Employing a second counselor to provide additional group and individual counseling.</li> <li>• Continue to extend supper program to serve scholars participating in backpack program and afterschool programs. Include afterschool tutoring during the school year.</li> <li>• Continue to provide transportation for students less than 1.5 mile radius and Schenectady transportation.</li> <li>• Continue to implement an incentivized attendance program for scholars with low attendance.</li> </ul>
English Language Learners	Continue with all current efforts and: cultivate a relationship with US Committee for Refugees and Immigrants (USCRI <a href="http://refugees.org/field-office/albany/">http://refugees.org/field-office/albany/</a> ) to support current families by connecting networks of support, establish ELL community liaison position, build capacity with current staff to service needs of ELL students through professional development opportunities with CASDA and UAlbany beginning August 2017	<ul style="list-style-type: none"> <li>• Continue with all current efforts and build capacity with current staff to service needs of ELL students through professional development opportunities with CASDA and opportunities for collaboration with the ELL teacher at BCCS-B.</li> </ul>
Students with Disabilities	Continued with efforts and explored possibilities of developmental Kindergarten in 2018-19.	Continue with continued efforts and cultivating a relationship with advocates from Families together in NYS.



# Entry 11 Classroom Teacher and Administrator Attrition

Created: 07/30/2018 • Last updated: 09/24/2018

Report changes in teacher and administrator staffing.

## Instructions for completing the Classroom Teacher and Administrator Attrition Tables

Charter schools must complete the tables titled 2017-2018 Classroom Teacher and Administrator Attrition to report changes in teacher and administrator staffing during the 2017-2018 school year. Please provide the full time equivalent (FTE) of staff on June 30, 2017; the FTE for any departed staff from July 1, 2017 through June 30, 2018; the FTE for added staff from July 1, 2017 through June 30, 2018; and the FTE of staff added in newly created positions from July 1, 2017 through June 30, 2018 using the tables provided.

### 1. Classroom Teacher Attrition Table

FTE Classroom Teachers on 6/30/17	FTE Classroom Teachers Departed 7/1/17 - 6/30/18	FTE Classroom Teachers Filling Vacant Positions 7/1/17 - 6/30/18	FTE Classroom Teachers Added in New Positions 7/1/17 - 6/30/18	FTE of Classroom Teachers on 6/30/18
20	5	10	1	26

### 2. Administrator Position Attrition Table

FTE Administrative Positions on 6/30/17	FTE Administrators Departed 7/1/17 - 6/30/18	FTE Administrators Filling Vacant Positions 7/1/17 - 6/30/18	FTE Administrators Added in New Positions 7/1/17 - 6/30/18	FTE Administrative Positions on 6/30/18
.5	0	0	1	1.5

### 3. Tell your school's story

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

Several educators by the beginning of the 2017-2018 school year, transitioned to district schools. A few moved to a school that was closer to their family. During the 2017-2018 school year we hired an ESL teacher and added a second 4th grade teacher to reduce the teacher-student ratio.

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

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

Yes

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

	Yes
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**Thank you**



# Entry 12 Uncertified Teachers

Last updated: 07/30/2018

**FTE Count of All Teachers 27  
(Certified and Uncertified) as of  
6/30/18**

**FTE Count of All Certified 23  
Teachers as of 6/30/18**

## Instructions for Reporting Percent of Uncertified Teachers

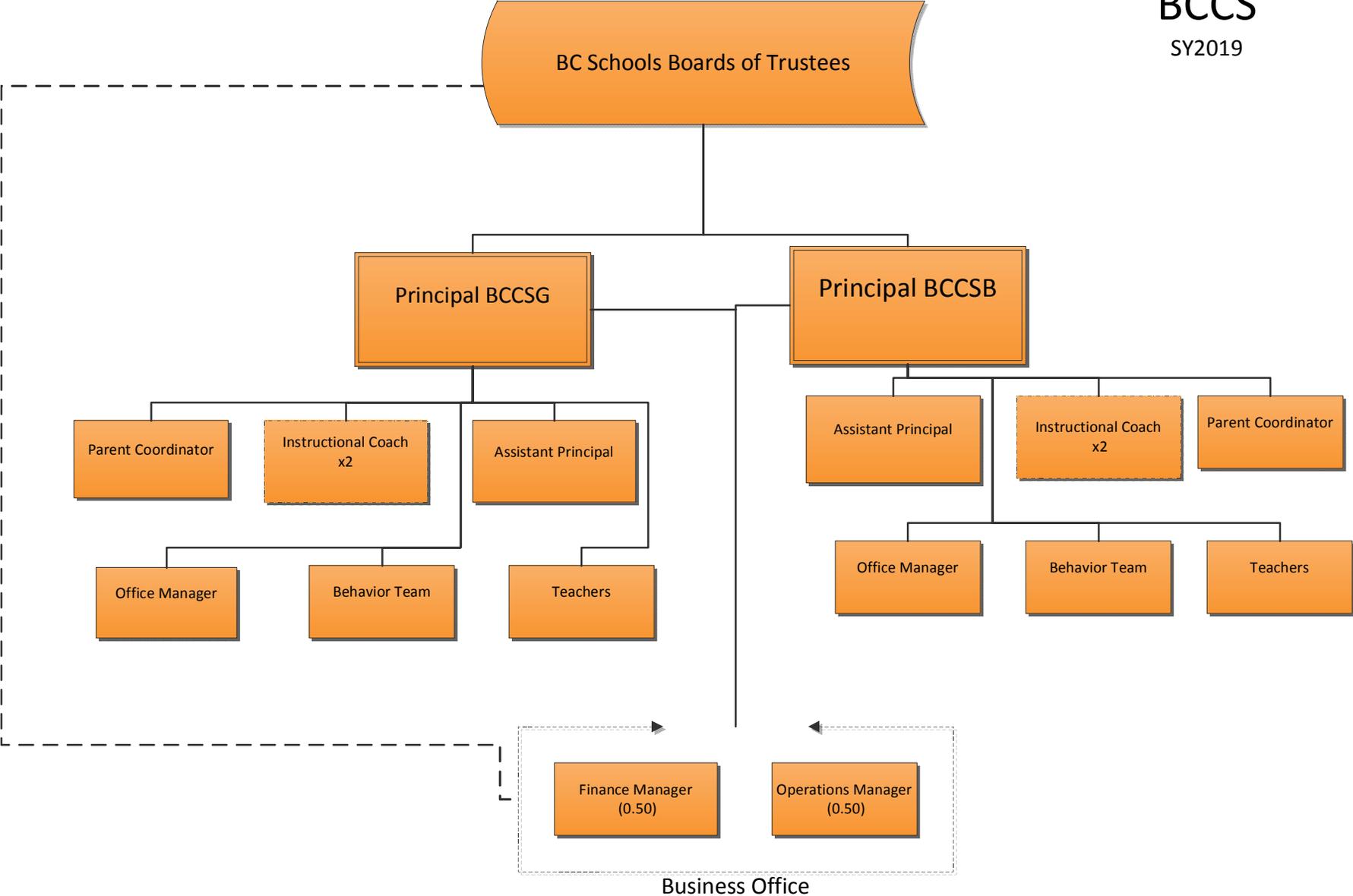
The table below is reflective of the information collected through the online portal for compliance with New York State Education Law 2854(3)(a-1) for teaching staff qualifications. Enter the relevant full time equivalent (FTE) count of teachers in each column. For example, a school with 20 full time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

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

	FTE Count
1. Total FTE count of uncertified teachers (6-30-18)	4
2. FTE count of uncertified teachers with at least three years of elementary, middle or secondary classroom teaching experience (6-30-18)	1
3. FTE count of uncertified teachers who are tenured or tenure track college faculty (6-30-18)	0
4. FTE count of uncertified teachers with two years of Teach for America experience (6-30-18)	0
5. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (6-30-18)	2
6. FTE count of uncertified teachers who do not fit into any of the prior four categories (6-30-18)	1

**Thank you.**





# Brighter Choice for 2018-19 School Calendar

**August 2018**

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

16-17 New Staff Reports half-days  
 20-29 All staff returns PD  
 27-28 Kindergarten Camp

**SEPTEMBER 2018**

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

3 No School – Labor Day  
 4 First Day of School; Beginning of Trimester 1  
 10 After School Program Begins  
 28 No School - Professional Development

**OCTOBER 2018**

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

TBD Emergency EARLY RELEASE  
 8 No School – Columbus Day

**NOVEMBER 2018**

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

12 No School – Veteran's Day  
 21-23 No School – Thanksgiving Break  
 30 – End of Trimester 1  
 30 No School – Professional Development

**DECEMBER 2018**

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

3 Start of Trimester 2  
 14 Half Day (11:30) Academic Conferences  
 21-31 No School – Winter Break

**JANUARY 2019**

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

1 No School – Winter Break  
 21 No School – MLK Day  
 28 No School – Professional Development

**FEBRUARY 2019**

S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28		

18-22 No School – February Break

**MARCH 2019**

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

14 Open House  
 15 End of Trimester 2  
 18 Start of Trimester 3 Performances (during school)  
 22 Half Day (11:30) Academic Conferences  
 25 No School – Professional Development

**APRIL 2019**

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

3-4 NYS ELA Testing (3-5)  
 19-26 No School – Spring Break

**MAY 2019**

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

1-2 NYS Math Testing (3-5)  
 16 & 17 K Orientation  
 22-31 Science Performance  
 27 No School – Memorial Day  
 28 No School – Teacher Work Day

**JUNE 2019**

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

3 NYS Written Science Test (Grade 4)  
 14 AfterSchool Program Ends  
 21 End of Trimester 3  
 21 Fifth Grade Graduation  
 24 Kindergarten Graduation  
 27 Last Day of School; Half Day  
 28 Teacher Work Day

**JULY 2019**

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

First & Last Day   
 Half Day   
 Professional Development   
 Special Event   
 No School 

Scholar Days: 186 (184+2)  
 Teacher Days: 198 (184 + 14)  
 New Teacher Days: 200 (184 + 16)