

Application: Unity Preparatory Charter School of Brooklyn

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

Summary

ID: 0000000271

Last submitted: Nov 1 2023 08:11 PM (UTC)

Entry 1 School Info and Cover Page

Completed - Aug 1 2023

Instructions

Required of ALL Charter Schools

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

Entry 1 School Information and Cover Page

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

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

BASIC INFORMATION

a. SCHOOL NAME

(Select name from the drop down menu)

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN 800000075840

a1. Popular School Name

(No response)

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

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

BOARD OF REGENTS

c. School Unionized

Is your charter school unionized?

No

d. DISTRICT / CSD OF LOCATION

CSD #13 - BROOKLYN

e. Date of Approved Initial Charter

Nov 1 2012

f. Date School First Opened for Instruction

Aug 1 2023

g. Approved School Mission and Key Design Elements

(Regents, NYCDOE and Buffalo BOE authorized schools only)

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

h. School Website Address

www.unityprep.org

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

655

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

540

k. Grades Served

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

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

Responses Selected:

6
7
8
9
10
11
12

I. Charter Management Organization

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

No

FACILITIES INFORMATION

m. FACILITIES

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

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

School Site 1 (Primary)

m1. SCHOOL SITES

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

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

m1a. Please provide the contact information for Site 1.

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

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

Co-located Space

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

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

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

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

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

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

Site 1 Certificate of Occupancy (COO)

Site 1 Fire Inspection Report

This is required, marked optional for administrative purposes.

School Site 2

m2. SCHOOL SITES

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

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

m2a. Please provide the contact information for Site 2.

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

m2b. Is site 2 in public (co-located) space or in private space?

Private Space

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

m1d. Upload a current Certificate of Occupancy (COO) and the annual Fire Inspection Report for school site 2 if located in private space in NYC or located outside of NYC .

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

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

Site 1 Certificate of Occupancy (COO)

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

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

Site 2 Fire Inspection Report

This is required, marked optional for administrative purposes.

[584 Driggs ave K.pdf](#)

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

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

Separate by semi-colon (;)

n/a

CHARTER REVISIONS DURING THE 2022-2023 SCHOOL YEAR

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

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

Yes

o2. Summary of Charter Revisions

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

More revisions to add?

No

ATTESTATIONS

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

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

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

Responses Selected:

Yes

As outlined in ENTRY 10:

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

Responses Selected:

Yes

Signature, Head of Charter School

Signature, President of the Board of Trustees

Date

Aug 1 2023

Thank you.





FIRE DEPARTMENT

9 METROTECH CENTER BROOKLYN, N.Y. 11201-3857

BUREAU OF FIRE PREVENTION

Public Buildings Unit

DATE: 07.28.2022.

PREMISES

Unity Preparatory School of Brooklyn
584 Driggs Avenue
Brooklyn NY 11211

Unity Preparatory School of Brooklyn
584 Driggs Avenue
Brooklyn NY 11211

To Whom It May Concern:

The New York City Fire Department ("FDNY"), Bureau of Fire Prevention, Public Buildings Unit conducted an inspection of the above-referenced premises on **05.17.2022**.

~~XXX~~ The inspection did not reveal any violations that FDNY's Public Buildings Unit is authorized to inspect and enforce.

_____ The inspection resulted in issuance of violations of the Fire Code or other laws, rules or regulations that FDNY's Public Buildings Unit is authorized to inspect and enforce.

_____ As of XXXXXX documents were submitted to FDNY as proof of correction, and such correction was deemed acceptable to FDNY

_____ The inspection, and a review of premises records, has disclosed that the premises may not be in compliance with the lawful occupancy established by the New York City Department of Buildings.

This letter shall not be construed to be a permit for, or an approval of the premises. FDNY does not certify that the premises is free from any violation for which it has not inspected, in accordance with its standard inspection protocols. This letter shall not prevent FDNY from inspecting the premises at a later date, requiring the correction of any deficiencies its finds at the premises, and/or issuing violations against the premises for conditions that do not comply with the Fire Code or other laws, rules or regulations.

Examined by: _____
Tomasz Korbas, Supervising Inspector, PBU

DEPARTMENT OF BUILDINGS

BOROUGH OF Brooklyn, THE CITY OF NEW YORKNo. 198865
Date FEB 2 1968

CERTIFICATE OF OCCUPANCY

(Standard form adopted by the Board of Standards and Appeals and issued pursuant to Section 646 of the New York Charter, and Sections C26-181.0 to C26-187.0 inclusive Administrative Code 21.3.1. to 21.3.7. Building Code.)

This certificate supersedes C. O. No.

To the owner or owners of the building or premises:

THIS CERTIFIES that the ~~new~~ altered ~~existing~~ building premises located at
Off & Disp. 581-90 Driggs Avenue, north side of South west of
north 6th Street Block **2336** Lot **18, 26 & 31**

conforms substantially to the approved plans and specifications, and to the requirements of the building code and all other laws and ordinances, and of the rules and regulations of the Board of Standards and Appeals, applicable to a building of its class and kind at the time the permit was issued; and

CERTIFIES FURTHER that any provisions of Section 646F of the New York Charter have been complied with as certified by a report of the Fire Commissioner to the Borough Superintendent.

Borough No. Alt. 3018-1951Construction classification— class 1-fireOccupancy classification— SchoolHeight 3 stories, 40.9 feetDate of completion— const. 1-26-68Located in unrestricted - Use Districtplumb. 4-28-67

B Area Height Zone at time of issuance of permit

This certificate is issued subject to the limitations hereinafter specified and to the following resolutions of the Board of Standards and Appeals: (Calendar numbers to be inserted here)

PERMISSIBLE USE AND OCCUPANCY

STORY	LIVE LOADS Lbs. per Sq. Ft.	PERSONS ACCOMMODATED			USE
		MALE	FEMALE	TOTAL	
Cellar	on earth	-	-	235	gymnasium, locker room, showers and toilet, stairs
First	60, 100 corr.	-	-	3	upper part of gymnasium, offices, toilets, showers and lockers, storage tickets and stairs
Second	60 Cr 100 corr. 120 Library	-	-	175	classrooms, library, nurse, toilets and stairs
Third	60 Cr 100 corr	-	-	175	classrooms, teachers room, toilet and stairs
TOTALs- School					

FIRE DEPARTMENT APPROVAL DATED JANUARY 23, 1968 - (Interior fire alarm)

Samuel Plinker

Borough Superintendent

CERTIFICATE WILL BE NULL AND VOID IF ALTERED IN ANY MANNER OR ADDITIONS ARE MADE THERETO.

(Page 1)

EX-107 70 1230510

NO CHANGES OF USE OR OCCUPANCY NOT CONSISTENT WITH THIS CERTIFICATE SHALL
BE MADE UNLESS FIRST APPROVED BY THE BOROUGH SUPERINTENDENT

Unless an approval for the same has been obtained from the Borough Superintendent, no change or rearrangement in the structural parts of the building, or affecting the light and ventilation of any part thereof, or in the exit facilities, shall be made; no enlargement, whether by extending on any side or by increasing in height shall be made; nor shall the building be moved from one location or position to another; nor shall there be any reduction or diminution of the area of the lot or plot on which the building is located.

The building or any part thereof shall not be used for any purpose other than that for which it is certified.

The superimposed, uniformly distributed loads, or concentrated loads producing the same stresses in the construction in any story shall not exceed the live loads specified on reverse side; the number of persons of either sex in any story shall not exceed that specified when sex is indicated, nor shall the aggregate number of persons in any story exceed the specified total; and the use to which any story may be put shall be restricted to that fixed by this certificate except as specifically stated.

This certificate does not in any way relieve the owner or owners or any other person or persons in possession or control of the building, or any part thereof from obtaining such other permits, licenses or approvals as may be prescribed by law for the uses or purposes for which the building is designed or intended; nor from obtaining the special certificates required for the use and operation of elevators; nor from the installation of fire alarm systems where required by law; nor from complying with any lawful order for additional fire extinguishing appliances under the discretionary powers of the fire commissioner; nor from complying with any lawful order issued with the object of maintaining the building in a safe or lawful condition; nor from complying with any authorized direction to remove encroachments into a public highway or other public place, whether attached to or part of the building or not.

If this certificate is marked "Temporary", it is applicable only to those parts of the building indicated on its face, and certifies to the legal use and occupancy of only such parts of the building; it is subject to all the provisions and conditions applying to a final or permanent certificate; it is not applicable to any building under the jurisdiction of the Housing Division unless it is also approved and endorsed by them, and it must be replaced by a full certificate at the date of expiration.

If this certificate is for an existing building, erected prior to March 14, 1916, it has been duly inspected and it has been found to have been occupied or arranged to be occupied prior to March 14, 1916, as noted on the reverse side, and that on information and belief, since that date there has been no alteration or conversion to a use that changed its classification as defined in the Building Code, or that would necessitate compliance with some special requirement or with the State Labor Law or any other law or ordinance; that there are no notices of violations or orders pending in the Department of Buildings at this time; that Section 646F of the New York City Charter has been complied with as certified by a report of the Fire Commissioner to the Borough Superintendent, and that, so long as the building is not altered, except by permission of the Borough Superintendent, the existing use and occupancy may be continued.

"§ 546 F. No certificate of occupancy shall be issued for any building, structure, enclosure, place or premises wherein containers for combustibles, chemicals, explosives, inflammables and other dangerous substances, articles, compounds or mixtures are stored, or wherein automatic or other fire alarm systems or fire extinguishing equipment are required by law to be or are installed, until the fire commissioner has tested and inspected and has certified his approval in writing of the installation of such containers, systems or equipment to the Borough Superintendent of the borough in which the installation has been made. Such approval shall be recorded on the certificate of occupancy."

Additional copies of this certificate will be furnished to persons having an interest in the building or premises, upon payment of a fee of fifty cents per copy.

CONFIDENTIAL

Application: Unity Preparatory Charter School of Brooklyn

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

Summary

ID: 0000000271

Last submitted: Nov 1 2023 08:11 PM (UTC)

Entry 2 Links to Critical Documents on School Website

Completed - Aug 1 2023

Instructions

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

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

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

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

Form for Entry 2 Links to Critical Documents on School Website

School Name: Unity Preparatory Charter School of Brooklyn

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

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

[New York State Report Card](#)

[Emergency Response Plan Memo](#)

[NYSED Subject Matter List](#)

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

Thank you.



**UNITY PREPARATORY CHARTER SCHOOL OF
BROOKLYN**

BROOKLYN, NEW YORK

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

AND

INDEPENDENT AUDITOR'S REPORTS

JUNE 30, 2023



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BUSINESS
ADVISORS
AND CPAS

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

Board of Trustees
Unity Preparatory Charter School of Brooklyn

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Unity Preparatory Charter School of Brooklyn, which comprise the statement of financial position as of June 30, 2023 and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended and the related notes to the financial statements and have issued our report thereon dated October 13, 2023.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of This Report

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

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
October 13, 2023

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

Board of Trustees
Unity Preparatory Charter School of Brooklyn

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unity Preparatory Charter School of Brooklyn's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Unity Preparatory Charter School of Brooklyn's major federal programs for the year ended June 30, 2023. Unity Preparatory Charter School of Brooklyn's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Unity Preparatory Charter School of Brooklyn complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

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

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

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
October 13, 2023

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2023

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

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Cont'd

YEAR ENDED JUNE 30, 2023

NOTE A: BASIS OF PRESENTATION

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

NOTE B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

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

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2023

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted?

_____	yes	<u> x </u>	no
-------	-----	--------------	----

Federal Awards

Internal control over major programs:

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

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

Unmodified

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

_____	yes	<u> x </u>	no
-------	-----	--------------	----

Identification of major program:

AL Number:

84.425D, 84.425U & 84.425W

Name of Federal Program or Cluster:

ESSER II, ARP ESSER & ARP ESSER HCY

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

 \$750,000

Auditee qualified as low-risk auditee?

_____	yes	<u> x </u>	no
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UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Cont'd

YEAR ENDED JUNE 30, 2023

FINDINGS – FINANCIAL STATEMENT AUDIT

- NONE

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

- NONE

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

- NONE

Application: Unity Preparatory Charter School of Brooklyn

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

Summary

ID: 0000000271

Last submitted: Nov 1 2023 08:11 PM (UTC)

Entry 3 Progress Toward Goals

In Progress - Last edited: Nov 1 2023

Instructions

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

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

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

Entry 3 Progress Toward Goals

PROGRESS TOWARD CHARTER GOALS

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

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

1. ACADEMIC STUDENT PERFORMANCE GOALS

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

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

2022-2023 Progress Toward Attainment of Academic Goals

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

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

towards mastery.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

2. Do have more academic goals to add?

Yes

2022-2023 Progress Toward Attainment of Academic Goals

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

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

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

3. Do have more academic goals to add?

(No response)

2022-2023 Progress Toward Attainment of Academic Goals

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

Academic Goal 42				
Academic Goal 43				
Academic Goal 44				
Academic Goal 45				
Academic Goal 46				
Academic Goal 47				
Academic Goal 48				
Academic Goal 49				
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Academic Goal 59				
Academic Goal 60				
Academic Goal 61				
Academic Goal 62				
Academic Goal 63				
Academic Goal 64				
Academic Goal 65				
Academic Goal 66				
Academic Goal 67				
Academic Goal 59				

Academic Goal 60				
Academic Goal 61				
Academic Goal 62				

4. ORGANIZATION GOALS

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

2022-2023 Progress Toward Attainment of Organization Goals

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

5. Do have more organizational goals to add?

(No response)

6. FINANCIAL GOALS

2022-2023 Progress Toward Attainment of Financial Goals

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

7. Do have more financial goals to add?

(No response)

2021-2022 Progress Toward Attainment of Financial Goals

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

Thank you.

Application: Unity Preparatory Charter School of Brooklyn

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

Summary

ID: 0000000271

Last submitted: Nov 1 2023 08:11 PM (UTC)

Entry 4 - Audited Financial Statements

Completed - Oct 27 2023

Required of ALL Charter Schools

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

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

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

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

Filename: UNITY_PREPARATORY_CHARTER_SCHOOL_O_EjewtzC.pdf Size: 426.5 kB

**UNITY PREPARATORY CHARTER SCHOOL OF
BROOKLYN**

BROOKLYN, NEW YORK

AUDITED FINANCIAL STATEMENTS

AND

INDEPENDENT AUDITOR'S REPORT

JUNE 30, 2023

(With Comparative Totals for 2022)



BUSINESS
ADVISORS
AND CPAS

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Statement of Cash Flows	8
Notes to Financial Statements	9



BUSINESS
ADVISORS
AND CPAS

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Unity Preparatory Charter School of Brooklyn

Report on the Audit of the Financial Statements

Opinion

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

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

Basis for Opinion

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

Change in Accounting Principle

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Report on Summarized Comparative Information

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

Other Reporting Required by Government Auditing Standards

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

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
October 13, 2023

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2023

(With Comparative Totals for 2022)

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

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

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

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

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

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

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

STATEMENT OF FUNCTIONAL EXPENSES

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

	No. of Positions	Year ended June 30, 2023						2022	
		Program Services			Supporting Services			Total	Total
		Regular Education	Special Education	Sub-total	Fundraising and special events	Management and general	Sub-total		
Personnel services costs:									
Administrative staff personnel	8	\$ 95,882	\$ 57,632	\$ 153,514	\$ 92,314	\$ 753,816	\$ 846,130	\$ 999,644	\$ 1,025,833
Instructional personnel	66	4,722,622	1,406,839	6,129,461	-	-	-	6,129,461	5,647,803
Non-instructional personnel	38	1,650,131	653,480	2,303,611	-	-	-	2,303,611	2,256,673
Total salaries and wages	112	6,468,635	2,117,951	8,586,586	92,314	753,816	846,130	9,432,716	8,930,309
Fringe benefits and payroll taxes		1,092,818	357,809	1,450,627	15,596	127,350	142,946	1,593,573	1,621,556
Retirement expenses		57,939	18,970	76,909	827	6,752	7,579	84,488	41,717
Accounting / audit services		-	-	-	-	41,140	41,140	41,140	29,989
Other purchased / professional / consulting services		199,202	59,341	258,543	7,229	83,384	90,613	349,156	156,080
Building and land rent / lease		1,262,298	454,008	1,716,306	18,001	135,351	153,351	1,869,657	1,771,488
In-kind - contributed rent		976,112	278,889	1,255,001	13,944	125,500	139,445	1,394,446	1,227,149
Repairs and maintenance		195,482	64,004	259,486	2,790	22,780	25,570	285,056	25,640
Insurance		60,691	19,871	80,562	866	7,073	7,939	88,501	73,743
Supplies and materials		282,134	101,782	383,916	10,103	6,640	16,743	400,659	468,461
Student transportation services		151,784	45,215	196,999	-	-	-	196,999	103,529
Non-capitalized equipment / furnishings		22,894	7,490	30,384	324	2,644	2,968	33,352	43,687
Staff development		23,949	7,134	31,083	-	28,476	28,476	59,559	84,678
Marketing / recruitment		66,966	20,938	87,904	478	3,906	4,384	92,288	79,403
Technology		83,179	27,234	110,413	1,187	9,693	10,880	121,293	93,576
Office expense		54,553	17,823	72,376	760	6,206	6,966	79,342	45,106
Depreciation and amortization		125,503	41,092	166,595	1,791	14,625	16,416	183,011	155,687
Other		19,148	5,877	25,025	82	673	755	25,780	14,015
		<u>\$ 11,143,287</u>	<u>\$ 3,645,428</u>	<u>\$ 14,788,715</u>	<u>\$ 166,292</u>	<u>\$ 1,376,009</u>	<u>\$ 1,542,301</u>	<u>\$ 16,331,016</u>	<u>\$ 14,965,813</u>

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

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

STATEMENT OF CASH FLOWS

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

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

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

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

(With Comparative Totals for 2022)

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

The Charter School

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

Classification of net assets

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

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

Net Assets Without Donor Restrictions

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

Net Assets With Donor Restrictions

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

Revenue and support recognition

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

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

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

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

State and local per pupil revenue

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

Rental assistance

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

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

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

Contributions

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

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

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

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

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

Grant revenue

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

Cash

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

Cash in escrow

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

Grants and other receivables

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

Property and equipment

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

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

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

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

Deferred revenue

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

Leases

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

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

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

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

Tax exempt status

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

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

Contributed services

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

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

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

Marketing costs

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

Other purchased/professional/consulting services

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

Use of estimates in the preparation of financial statements

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

Comparatives for year ended June 30, 2022

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

Gifts-in-kind

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

Adoption of new accounting pronouncement – leases

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

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

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

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

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

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

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

New accounting pronouncement – credit losses

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

Subsequent events

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

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE B: LIQUIDITY AND AVAILABILITY

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

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

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

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

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

NOTE C: NET ASSETS

Net assets without donor restrictions are as follows:

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

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE D: PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

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

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

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

NOTE E: LEASES

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

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

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

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE E: LEASES, Cont'd

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

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

The components of lease expenses were as follows:

Operating lease cost: \$ 1,662,317

As of June 30, 2023, minimum payments due for lease liabilities for future years are as follows:

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

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE E: LEASES, Cont'd

Supplemental information for the year ended June 30, 2023:

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

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

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

Operating leases	\$ 78,087
------------------	-----------

Weighted-average remaining lease term:

Operating leases	30.10 years
------------------	-------------

Weighted-average discount rate:

Operating leases	3.11%
------------------	-------

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

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

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

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE F: SCHOOL FACILITY

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

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

See the table below for program utilization:

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

NOTE G: CONTINGENCY

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

NOTE H: CONCENTRATIONS

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

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

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE I: RELATED PARTY TRANSACTIONS

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

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

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

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

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

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

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE J: RETIREMENT PLAN

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

NOTE K: FUNCTIONAL EXPENSES

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

NOTE L: ACCOUNTING IMPACT OF COVID-19 OUTBREAK

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

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

**UNITY PREPARATORY CHARTER SCHOOL OF
BROOKLYN**

BROOKLYN, NEW YORK

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

AND

INDEPENDENT AUDITOR'S REPORTS

JUNE 30, 2023



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BUSINESS
ADVISORS
AND CPAS

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

Board of Trustees
Unity Preparatory Charter School of Brooklyn

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Unity Preparatory Charter School of Brooklyn, which comprise the statement of financial position as of June 30, 2023 and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended and the related notes to the financial statements and have issued our report thereon dated October 13, 2023.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of This Report

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

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
October 13, 2023

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

Board of Trustees
Unity Preparatory Charter School of Brooklyn

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unity Preparatory Charter School of Brooklyn's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Unity Preparatory Charter School of Brooklyn's major federal programs for the year ended June 30, 2023. Unity Preparatory Charter School of Brooklyn's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Unity Preparatory Charter School of Brooklyn complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

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

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

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
October 13, 2023

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2023

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

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Cont'd

YEAR ENDED JUNE 30, 2023

NOTE A: BASIS OF PRESENTATION

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

NOTE B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

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

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2023

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted?

_____ yes _____ x _____ no

Federal Awards

Internal control over major programs:

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

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

Unmodified

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

_____ yes _____ x _____ no

Identification of major program:

AL Number:

84.425D, 84.425U & 84.425W

Name of Federal Program or Cluster:

ESSER II, ARP ESSER & ARP ESSER HCY

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

_____ \$750,000 _____

Auditee qualified as low-risk auditee?

_____ yes _____ x _____ no

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Cont'd

YEAR ENDED JUNE 30, 2023

FINDINGS – FINANCIAL STATEMENT AUDIT

- NONE

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

- NONE

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

- NONE

Application: Unity Preparatory Charter School of Brooklyn

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

Summary

ID: 0000000271

Last submitted: Nov 1 2023 08:11 PM (UTC)

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

Completed - Oct 27 2023

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

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

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

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

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

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

Filename: 22-23_UPCSb_audited-financial-rep_dIQgOfK.xlsx Size: 460.0 kB

Application: Unity Preparatory Charter School of Brooklyn

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

Summary

ID: 0000000271

Last submitted: Nov 1 2023 08:11 PM (UTC)

Entry 4c – Additional Financial Documents

Completed - Oct 27 2023

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

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

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

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

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

Filename: 2_UNITY_PREPARATORY_CHARTER_SCHOOL_6tMT794.pdf Size: 363.2 kB

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

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

**UNITY PREPARATORY CHARTER SCHOOL OF
BROOKLYN**

BROOKLYN, NEW YORK

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

AND

INDEPENDENT AUDITOR'S REPORTS

JUNE 30, 2023



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BUSINESS
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AND CPAS

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

Board of Trustees
Unity Preparatory Charter School of Brooklyn

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Unity Preparatory Charter School of Brooklyn, which comprise the statement of financial position as of June 30, 2023 and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended and the related notes to the financial statements and have issued our report thereon dated October 13, 2023.

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Purpose of This Report

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Mengel, Metzger, Barw & Co. LLP

Rochester, New York
October 13, 2023

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

Board of Trustees
Unity Preparatory Charter School of Brooklyn

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unity Preparatory Charter School of Brooklyn's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Unity Preparatory Charter School of Brooklyn's major federal programs for the year ended June 30, 2023. Unity Preparatory Charter School of Brooklyn's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Unity Preparatory Charter School of Brooklyn complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

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

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

Mengel, Metzger, Bar & Co. LLP

Rochester, New York
October 13, 2023

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2023

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

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Cont'd

YEAR ENDED JUNE 30, 2023

NOTE A: BASIS OF PRESENTATION

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

NOTE B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

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

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2023

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted?

_____ yes _____ x _____ no

Federal Awards

Internal control over major programs:

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

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

Unmodified

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

_____ yes _____ x _____ no

Identification of major program:

AL Number:

84.425D, 84.425U & 84.425W

Name of Federal Program or Cluster:

ESSER II, ARP ESSER & ARP ESSER HCY

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

_____ \$750,000 _____

Auditee qualified as low-risk auditee?

_____ yes _____ x _____ no

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Cont'd

YEAR ENDED JUNE 30, 2023

FINDINGS – FINANCIAL STATEMENT AUDIT

- NONE

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

- NONE

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

- NONE



JPMorgan Chase Bank, N.A.
P O Box 182051
Columbus, OH 43218 - 2051

June 01, 2023 through June 30, 2023

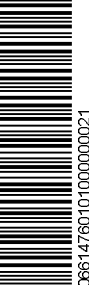
Account Number:

CUSTOMER SERVICE INFORMATION

Web site: www.Chase.com
Service Center: **1-877-425-8100**
Para Espanol: 1-888-622-4273
International Calls: 1-713-262-1679
We accept operator relay calls

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UNITY PREPARATORY CHARTER SCHOOL
OF BROOKLYN
432 MONROE ST FL 3
BROOKLYN NY 11221-1111



0066147601010000000021

SAVINGS SUMMARY

Chase Business Premier Savings

	INSTANCES	AMOUNT
Beginning Balance		\$100,058.30
Deposits and Additions	1	1.62
Ending Balance	1	\$100,059.92
Annual Percentage Yield Earned This Period		0.02%
Interest Paid This Period		\$1.62
Interest Paid Year-to-Date		\$9.82

Your monthly service fee was waived because you maintained an average savings balance of \$25,000 or more during the statement period.

TRANSACTION DETAIL

DATE	DESCRIPTION	AMOUNT	BALANCE
	Beginning Balance		\$100,058.30
06/30	Interest Payment	1.62	100,059.92
	Ending Balance		\$100,059.92

30 deposited items are provided with your account each month. There is a \$0.40 fee for each additional deposited item.



June 01, 2023 through June 30, 2023
Account Number:

IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC FUNDS TRANSFERS:

Call us at 1-866-564-2262 or write us at the address on the front of this statement immediately if you think your statement or receipt is incorrect or if you need more information about a transfer listed on the statement or receipt.

For personal accounts only: We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared. Be prepared to give us the following information:

- Your name and account number;
- A description of the error or the transaction you are unsure about, and why you think it is an error or want more information; and
- The amount of the suspected error.

We will investigate your complaint and will correct any error promptly. If we take more than 10 business days (or 20 business days for new accounts) to do this, we will credit your account for the amount you think is in error so that you will have use of the money during the time it takes us to complete our investigation.

For business accounts, see your deposit account agreement or other applicable agreements that govern your account for details.

IN CASE OF ERRORS OR QUESTIONS ABOUT NON-ELECTRONIC FUNDS TRANSFERS: Contact us immediately if your statement is incorrect or if you need more information about any non-electronic funds transfers on this statement. For more details, see your deposit account agreement or other applicable agreements that govern your account.

JPMorgan Chase Bank, N.A. Member FDIC

Application: Unity Preparatory Charter School of Brooklyn

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

Summary

ID: 0000000271

Last submitted: Nov 1 2023 08:11 PM (UTC)

Entry 4d - Financial Contact Information

Completed - Oct 17 2023

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

Form for "Financial Contact Information"

1. School Based Fiscal Contact Information

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

2. Audit Firm Contact Information

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

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

	Firm Name	Contact Person	Mailing Address	Email	Phone	Years With Firm



JPMorgan Chase Bank, N.A.
P O Box 182051
Columbus, OH 43218 - 2051

June 01, 2023 through June 30, 2023

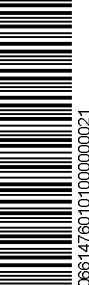
Account Number:

CUSTOMER SERVICE INFORMATION

Web site: www.Chase.com
Service Center: **1-877-425-8100**
Para Espanol: 1-888-622-4273
International Calls: 1-713-262-1679
We accept operator relay calls

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UNITY PREPARATORY CHARTER SCHOOL
OF BROOKLYN
432 MONROE ST FL 3
BROOKLYN NY 11221-1111



0066147601010000000021

SAVINGS SUMMARY

Chase Business Premier Savings

	INSTANCES	AMOUNT
Beginning Balance		\$100,058.30
Deposits and Additions	1	1.62
Ending Balance	1	\$100,059.92
Annual Percentage Yield Earned This Period		0.02%
Interest Paid This Period		\$1.62
Interest Paid Year-to-Date		\$9.82

Your monthly service fee was waived because you maintained an average savings balance of \$25,000 or more during the statement period.

TRANSACTION DETAIL

DATE	DESCRIPTION	AMOUNT	BALANCE
	Beginning Balance		\$100,058.30
06/30	Interest Payment	1.62	100,059.92
	Ending Balance		\$100,059.92

30 deposited items are provided with your account each month. There is a \$0.40 fee for each additional deposited item.



June 01, 2023 through June 30, 2023
Account Number:

IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC FUNDS TRANSFERS:

Call us at 1-866-564-2262 or write us at the address on the front of this statement immediately if you think your statement or receipt is incorrect or if you need more information about a transfer listed on the statement or receipt.

For personal accounts only: We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared. Be prepared to give us the following information:

- Your name and account number;
- A description of the error or the transaction you are unsure about, and why you think it is an error or want more information; and
- The amount of the suspected error.

We will investigate your complaint and will correct any error promptly. If we take more than 10 business days (or 20 business days for new accounts) to do this, we will credit your account for the amount you think is in error so that you will have use of the money during the time it takes us to complete our investigation.

For business accounts, see your deposit account agreement or other applicable agreements that govern your account for details.

IN CASE OF ERRORS OR QUESTIONS ABOUT NON-ELECTRONIC FUNDS TRANSFERS: Contact us immediately if your statement is incorrect or if you need more information about any non-electronic funds transfers on this statement. For more details, see your deposit account agreement or other applicable agreements that govern your account.

JPMorgan Chase Bank, N.A. Member FDIC

Application: Unity Preparatory Charter School of Brooklyn

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

Summary

ID: 0000000271

Last submitted: Nov 1 2023 08:11 PM (UTC)

Entry 5 – Fiscal Year 2023-2024 Budget

Completed - Oct 27 2023

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

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

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

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

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

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

Application: Unity Preparatory Charter School of Brooklyn

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

Summary

ID: 0000000271

Last submitted: Nov 1 2023 08:11 PM (UTC)

Entry 7 BOT Membership Table

Completed - Aug 1 2023

Instructions

Required of ALL charter schools

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

Entry 7 BOT Table

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

Authorizer:

Who is the authorizer of your charter school?

Board of Regents

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

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

				ty Partners hip					
8	Trudy Sandy		Parent Rep	Enrichme nt & Communi ty Partners hip	Yes	2	04/01/20 21	04/01/20 24	7
9									

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

No

2. INFORMATION ABOUT MEMBERS OF THE BOARD OF TRUSTEES

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

a. Total Number of BOT Members on June 30, 2023	7
b.Total Number of Members Added During 2022-2023	0
c. Total Number of Members who Departed during 2022-2023	1
d.Total Number of members, as set in Bylaws, Resolution or Minutes	5-11

3. Number of Board meetings held during 2022-2023

12

4. Number of Board meetings scheduled for 2023-2024

11

Total number of Voting Members on June 30, 2023:

7

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

0

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

1

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

11

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

0

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

0

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

0

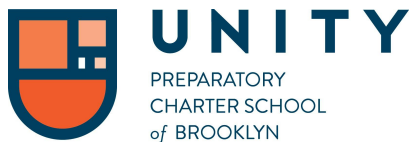
Total Maximum Number of Non-Voting members in 2022-2023, as set by the board in bylaws, resolution or minutes:

0

Board members attending 8 or fewer meetings during 2022-2023

5

Thank you.



MINUTES OF A MEETING
OF THE BOARD OF TRUSTEES OF
UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN
HELD: July 27, 2022

A meeting of the Board of Trustees (the “Board”) of Unity Preparatory Charter School of Brooklyn (the “School”), was held on July 27, 2022 commencing at 7:03 p.m., New York time. Three Trustees were present at the beginning of the meeting; quorum was not met. Notice of the meeting was duly given to all Trustees, posted on the School’s website, and sent to the New York Times, the New York Daily News and the Brooklyn Daily. The meeting was livestreamed on YouTube.

The following Trustees were present at the beginning of the meeting at 432 Monroe Street, Brooklyn, New York 11221 except as otherwise noted:

James Ellsworth

(via videoconference) Trudy Sandy

(via videoconference)

Sal Siddiqui

(via videoconference)

Also in attendance at the invitation of the Board were Joshua Beauregard, Chris Doscher, and Michelle Roy Gaines.

Mr. Ellsworth called the meeting to order and indicated that the purpose of the meeting was to consider the items set forth on the agenda previously distributed to the Trustees.

Mission Moment

Mr. Beauregard discussed Unity’s mission.

General Updates

Mr. Beauregard provided updates regarding Unity’s academic and operations programming.

Charter Renewal Application

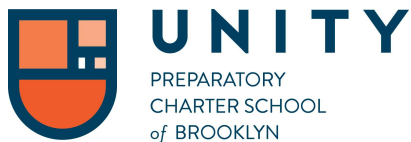
Ms. Roy Gaines and Mr. Beauregard provided an overview of Unity’s Charter Renewal Application. The Trustees posed clarifying questions and provided feedback.

Preview of Next Meeting

Mr. Beauregard provided a preview of agenda items for the upcoming August Board of Trustees meeting.

There being no further business to come before the Board, upon motion duly made and seconded, the meeting adjourned at approximately 7:56 p.m., at which time the Board moved to executive session to consider certain matters relating to the School's planning for student learning and related issues stemming from COVID-19.

James Ellsworth
Chairman



MINUTES OF A MEETING
OF THE BOARD OF TRUSTEES OF
UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN
HELD: August 23, 2022

A meeting of the Board of Trustees (the “Board”) of Unity Preparatory Charter School of Brooklyn (the “School”), was held on August 23, 2022 commencing at 7:04 p.m., New York time. Five Trustees were present at the beginning of the meeting; quorum was met. Notice of the meeting was duly given to all Trustees, posted on the School’s website, and sent to the New York Times, the New York Daily News and the Brooklyn Daily. The meeting was livestreamed on YouTube.

The following Trustees were present at the beginning of the meeting at 432 Monroe Street, Brooklyn, New York 11221 except as otherwise noted:

Jeannette Bander

(via videoconference) Jake Elghanayan

(via videoconference) James Ellsworth

(via videoconference) Marion Leydier

(via videoconference) Trudy Sandy

(via videoconference)

Also in attendance at the invitation of the Board were Joshua Beauregard, Chris Doscher, Melissa Duphiney, Alex Poole, and Earl Silas Jr.

Mr. Ellsworth called the meeting to order and indicated that the purpose of the meeting was to consider the items set forth on the agenda previously distributed to the Trustees.

Mission Moment

Mr. Beauregard discussed Unity’s mission.

Head of School Report: Data Dashboard

Mr. Beauregard provided updates regarding Unity's academic and operations programming. Mr. Beauregard and the Trustees present discussed the School's updates to its data dashboard.

Trustee Lenny Singletary joined at 7:25pm via videoconference from 121 DeKalb Avenue, Brooklyn NY 11201.

Committee Reports

Ms. Leydier led a discussion regarding updates from the Audit & Finance Committee.

Mr. Beauregard led a discussion regarding updates from the Development and Facilities Committee.

Mr. Beauregard led a discussion regarding updates from the Enrichment and Community Partnership Committee.

Ms. Duphiney led a discussion regarding updates from the Student Learning Committee.

Minutes of Prior Meeting – June 21, 2022

The Trustees discussed and considered approval of the minutes of the June 21, 2022 meeting of the Board that were previously circulated to the Trustees. The Trustees present unanimously adopted the following resolution:

RESOLVED, that the June 21, 2022 Board meeting minutes be, and hereby are, approved.

Minutes of Prior Meeting – July 27, 2022

The Trustees discussed and considered approval of the minutes of the July 27, 2022 meeting of the Board that were previously circulated to the Trustees. The Trustees present unanimously adopted the following resolution:

RESOLVED, that the July 27, 2022 Board meeting minutes be, and hereby are, approved.

Minutes of Executive Committee – August 12, 2022

The Trustees discussed and considered approval of the minutes of the August 12, 2022 meeting of the Executive Committee of the Board that were previously circulated to the Trustees. The Trustees present unanimously adopted the following resolution:

RESOLVED, that the August 12, 2022 Executive Session meeting minutes be, and hereby are, approved.

Replacement of Select Windows at 584 Driggs Avenue

The Trustees discussed and considered replacement of select windows at 584 Driggs Avenue. The Trustees present unanimously adopted the following resolution:

RESOLVED, that Joshua Beauregard be, and he hereby is, authorized to cause the School to incur up to \$120,000 in reimbursable costs for the replacement of select windows at 584 Driggs Avenue.

Purchase of New Student Tables

The Trustees discussed and considered the purchase of new student tables for 584 Driggs Avenue. The Trustees present unanimously adopted the following resolution:

RESOLVED, that Joshua Beauregard be, and he hereby is, authorized to cause the School to incur up to \$43,000 costs for the replacement of student tables at 584 Driggs Avenue.

Renovation of Exterior Doors at 584 Driggs Avenue

The Trustees discussed and considered the cost of renovating the exterior doors at 584 Driggs Avenue. The Trustees present unanimously adopted the following resolution:

RESOLVED, that Joshua Beauregard be, and he hereby is, authorized to cause the School to incur up to \$42,000 costs for the renovation of exterior doors 584 Driggs Avenue.

Monthly Agreement with Bus Company for Transporting Students to and from School

The Trustees discussed and considered entering a proposed agreement between Unity and ARJ transportation for student bus service for the 2022-23 school year. The Trustees present unanimously adopted the following resolution:

RESOLVED, that Joshua Beauregard and Chris Doscher be, and they hereby are, authorized to enter into an agreement on behalf of the school with ARJ Transportation for up to \$99,000 in costs for student transportation services.

Monthly Agreement with Public Relations Strategist

The Trustees discussed and considered entering a proposed contract between Unity and Vince Marone as a public relations strategist for the 2022-23 school year. The Trustees present unanimously adopted the following resolution:

RESOLVED, that Joshua Beauregard be, and he hereby is, authorized to enter into a contract on behalf of the school with Vince Marone for up to \$5,000 in costs for public relations strategy services.

Updates to Unity Employee Handbook

The Trustees discussed and considered approval of a revised version of the Employee Handbook that was previously circulated to the Trustees. The Trustees present unanimously adopted the following resolution:

RESOLVED, that the revised Employee Handbook substantially in the form presented to the Trustees, be and hereby is, approved.

Written Policy for Remote, Virtual Board Meetings

The Trustees discussed and considered approval of a written policy for remote virtual board meetings to align with Public Officers Law Section 103-a. The Trustees present unanimously adopted the following resolution:

RESOLVED, that the policy for remote virtual board meetings on the terms discussed at the meeting to align with Public Officers Law Section 103-a be, and hereby is approved.

There being no further business to come before the Board, upon motion duly made and seconded, the meeting adjourned at approximately 9:06 p.m.

James Ellsworth
Chairman



MINUTES OF A MEETING
OF THE BOARD OF TRUSTEES OF
UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

HELD: September 20, 2022

A meeting of the Board of Trustees (the “Board”) of Unity Preparatory Charter School of Brooklyn (the “School” or “Unity”), was held on September 20, 2022 commencing at 7:09 p.m., New York time. Six Trustees were present at the beginning of the meeting; quorum was met. Notice of the meeting was duly given to all Trustees, posted on the School’s website, and sent to the New York Times, the New York Daily News and the Brooklyn Daily. The meeting was livestreamed on YouTube.

The following Trustees were present at the beginning of the meeting at 432 Monroe Street, Brooklyn, New York 11221 except as otherwise noted:

Dr. Madonna Afriyie-Adams

(via videoconference) Jeannette Bander

(via videoconference) James Ellsworth

(via videoconference) Marion Leydier

(via videoconference) Trudy Sandy

(via videoconference) Sal Siddiqui

(via videoconference)

Also in attendance at the invitation of the Board were Joshua Beauregard, Chris Doscher, Melissa Duphiney, and Alex Poole.

Mr. Ellsworth called the meeting to order and indicated that the purpose of the meeting was to consider the items set forth on the agenda previously distributed to the Trustees.

Mission Moment

Mr. Beauregard discussed Unity's mission.

Head of School Report; Data Dashboard

Mr. Beauregard provided updates regarding Unity's academic and operations programming. Mr. Beauregard, Mr. Doscher, and the Trustees present discussed the School's updates to its data dashboard.

Committee Reports

Ms. Poole led a discussion regarding updates from the Audit & Finance Committee.

Mr. Beauregard led a discussion regarding updates from the Development and Facilities Committee.

Mr. Beauregard led a discussion regarding updates from the Enrichment and Community Partnership Committee.

Ms. Duphiney led a discussion regarding updates from the Student Learning Committee.

Minutes of Prior Meeting – August 24, 2022

The Trustees discussed and considered approval of the minutes of the August 24, 2022 meeting of the Board that were previously circulated to the Trustees. The Trustees present unanimously adopted the following resolution:

RESOLVED, that the August 24, 2022 Board meeting minutes be, and hereby are, approved.

Opening a Bank Account as Per New York State Stipulations to Receive a Grant to Upgrade Windows at 584 Driggs Avenue

The Trustees discussed and considered the opening of a Bank Account as Per New York State Stipulations to Receive a Grant to Upgrade Windows at 584 Driggs Avenue. The Trustees present unanimously adopted the following resolution:

RESOLVED, that Mr. Beauregard be, and hereby is, authorized to open a new bank account on behalf of school, for purposes of the grant to upgrade of the windows at 584 Driggs Avenue.

Dormitory Authority of the State of New York Grant Agreement

The Trustees discussed and considered endorsing an agreement with The Dormitory Authority of the State of New York for window upgrades at 584 Driggs Avenue. The Trustees present unanimously adopted the following resolution:

RESOLVED, that Mr. Beauregard be, and hereby is, authorized to endorse an agreement with The Dormitory Authority of the State of New York on behalf of The School.

Revision Request to NYSED regarding Unity's Organizational Chart

The Trustees discussed and considered approval of a new Unity Employee Organizational Chart to align with a revision request from the NYSED. The proposed Organizational Chart was previously circulated to the Trustees. The Trustees present unanimously adopted the following resolution:

RESOLVED, that the new Unity Organizational Chart be, and hereby is approved.

Monthly Agreement with Bus Company for Transporting Students to and from School

The Trustees discussed and considered entering a proposed agreement between Unity and ARJ transportation for a second school bus route and additional student bus services for the 2022-23 school year. The Trustees present unanimously adopted the following resolution:

RESOLVED, that Joshua Beauregard and Chris Doscher be, and each hereby is, authorized to enter into an additional agreement on behalf of the school with ARJ Transportation for up to \$99,000 in costs for student transportation services.

There being no further business to come before the Board, upon motion duly made and seconded, the meeting adjourned at approximately 8:35 p.m.

James Ellsworth
Chairman



MINUTES OF A MEETING
OF THE BOARD OF TRUSTEES OF
UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

HELD: October 25, 2022

A meeting of the Board of Trustees (the “Board”) of Unity Preparatory Charter School of Brooklyn (the “School” or “Unity”), was held on October 25, 2022 commencing at 7:18 p.m., New York time. Five Trustees were present at the beginning of the meeting; quorum was met. Notice of the meeting was duly given to all Trustees, posted on the School’s website, and sent to the New York Times, the New York Daily News and the Brooklyn Daily. The meeting was livestreamed on YouTube.

The following Trustees were present at the beginning of the meeting at 432 Monroe Street, Brooklyn, New York 11221 except as otherwise noted:

Dr. Madonna Afriyie-Adams

(via videoconference) Jeannette Bander

(via videoconference) James Ellsworth

(via videoconference) Marion Leydier

(via videoconference) Lenny Singletary

(via videoconference)

Also in attendance at the invitation of the Board were Joshua Beauregard, Joshua Phillips, and Earl Silas, Jr.

Mr. Ellsworth called the meeting to order and indicated that the purpose of the meeting was to consider the items set forth on the agenda previously distributed to the Trustees.

Mission Moment

Mr. Beauregard discussed Unity’s mission.

Head of School Report; Data Dashboard; Strategic Planning

Mr. Beauregard provided updates regarding Unity's academic and operations programming. Mr. Beauregard and the Trustees present discussed the School's updates to its data dashboard.

Committee Reports

Ms. Poole presented updates from the Audit & Finance Committee via a prerecorded video. Ms. Leydier provided additional updates and led a corresponding discussion.

Mr. Beauregard led a discussion regarding updates from the Development and Facilities Committee.

Mr. Beauregard led a discussion regarding updates from the Enrichment and Community Partnership Committee.

Mr. Beauregard and Mr. Phillips led a discussion regarding updates from the Student Learning Committee.

Minutes of Prior Meeting – September 20, 2022

The Trustees discussed and considered approval of the minutes of the September 20, 2022 meeting of the Board that were previously circulated to the Trustees. The Trustees present unanimously adopted the following resolution:

RESOLVED, that the September 20, 2022 Board meeting minutes be, and hereby are, approved.

Revision Request to NYSED regarding Unity's Organizational Chart

The Trustees discussed and considered approval of a new Unity Employee Organizational Chart to align with a revision request from the NYSED. The proposed Organizational Chart was previously circulated to the Trustees. The Trustees present unanimously adopted the following resolution:

RESOLVED, that the new Unity Organizational Chart be, and hereby is approved.

There being no further business to come before the Board, upon motion duly made and seconded, the meeting adjourned at approximately 9:02 p.m., at which time the Board moved to executive session to consider certain matters relating to the School's planning for student learning and related issues stemming from COVID-19.

James Ellsworth
Chairman



MINUTES OF A MEETING
OF THE BOARD OF TRUSTEES OF
UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

HELD: November 16, 2022

A meeting of the Board of Trustees (the “Board”) of Unity Preparatory Charter School of Brooklyn (the “School” or “Unity”), was held on November 16, 2022 commencing at 6:04 p.m., New York time. Three Trustees were present at the beginning of the meeting. Quorum was met after Trustee James Ellsworth joined the meeting at 6:19pm. Notice of the meeting was duly given to all Trustees, posted on the School’s website, and sent to the New York Times, the New York Daily News and the Brooklyn Daily. The meeting was livestreamed on YouTube.

The following Trustees were present at the beginning of the meeting at 432 Monroe Street, Brooklyn, New York 11221 except as otherwise noted:

Marion Leydier

(via videoconference)

Trudy Sandy

(via videoconference)

Sal Siddiqui

(via videoconference)

Also in attendance at the invitation of the Board were Joshua Beauregard, Chris Doscher, Melissa Duphiney, Joshua Phillips, and Earl Silas, Jr.

Ms. Leydier called the meeting to order and indicated that the purpose of the meeting was to consider the items set forth on the agenda previously distributed to the Trustees.

Mission Moment

Mr. Beauregard discussed Unity’s mission.

Trustee James Ellsworth joined the meeting via videoconference at 88 Lexington Avenue, New York, NY 10016. Quorum was met.

Head of School Report; Data Dashboard; Strategic Planning

Mr. Beauregard provided updates regarding Unity’s academic and operations programming. Mr. Beauregard and the Trustees present discussed the School’s updates to its data dashboard.

Committee Reports

Ms. Leydier presented updates from the Audit & Finance.

Mr. Beauregard led a discussion regarding updates from the Development and Facilities Committee.

Mr. Beauregard led a discussion regarding updates from the Enrichment and Community Partnership Committee.

Mr. Beauregard and Mr. Phillips led a discussion regarding updates from the Student Learning Committee.

Trustee Lenny Singletary joined via videoconference from via videoconference at 121 DeKalb Avenue, Brooklyn, NY 11201.

Minutes of Prior Meeting – October 25, 2022

The Trustees discussed and considered approval of the minutes of the October 25, 2022 meeting of the Board that were previously circulated to the Trustees. The Trustees present unanimously adopted the following resolution:

RESOLVED, that the October 25, 2022 Board meeting minutes be, and hereby are, approved.

The trustees temporarily went into executive session to discuss matters regarding the non-binding letter of agreement to purchase the high school facility.

The trustees resumed the board meeting at 7:15pm.

Issuance of Non-binding Letter of Agreement to Purchase High School Facility – 584 Driggs Avenue

The Trustees discussed and considered issuance of a non-binding letter of agreement to purchase the high school facility at 584 Driggs Avenue. The letter of agreement was previously circulated to the Trustees. The Trustees present unanimously adopted the following resolution:

RESOLVED, that the issuance of a non-binding letter of agreement to purchase the high school facility at 584 Driggs Avenue be, and hereby is approved.

There being no further business to come before the Board, upon motion duly made and seconded, the meeting adjourned at approximately 7:19 p.m.

James Ellsworth
Chairman



MINUTES OF A MEETING
OF THE BOARD OF TRUSTEES OF
UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

HELD: December 20, 2022

A meeting of the Board of Trustees (the “Board”) of Unity Preparatory Charter School of Brooklyn (the “School” or “Unity”), was held on December 20, 2022 commencing at 7:03 p.m., New York time. Five Trustees were present as of 7:25 pm; quorum was met. Notice of the meeting was duly given to all Trustees, posted on the School’s website, and sent to the New York Times, the New York Daily News and the Brooklyn Daily. The meeting was livestreamed on YouTube.

The following Trustees were present at the beginning of the meeting at 432 Monroe Street, Brooklyn, New York 11221 except as otherwise noted:

Jeannette Bander

(via videoconference)

Jim Ellsworth

(via videoconference)

Sal Siddiqui

(via videoconference)

Also in attendance at the invitation of the Board were Joshua Beauregard, Chris Doscher, Melissa Duphiney, and Earl Silas, Jr.

Mr. Ellsworth called the meeting to order and indicated that the purpose of the meeting was to consider the items set forth on the agenda previously distributed to the Trustees.

Mission Moment

Mr. Beauregard discussed Unity’s mission.

Head of School Report; Data Dashboard

Mr. Beauregard provided updates regarding Unity’s academic and operations programming. Mr. Beauregard and the Trustees present discussed the School’s updates to its data dashboard.

Trustee Jake Elghanayan joined the meeting via videoconference at 7:25pm from 387 Park South, New York, NY 10016 and Trustee Trudy Sandy joined the meeting via videoconference at 7:25pm from 611 Kosciuszko Street, Brooklyn, NY 11221.

Committee Reports

Ms. Poole presented updates from the Audit & Finance Committee.

Mr. Beauregard led a discussion regarding updates from the Development and Facilities Committee.

Mr. Beauregard led a discussion regarding updates from the Enrichment and Community Partnership Committee.

Ms. Duphiney led a discussion regarding updates from the Student Learning Committee.

Strategic Planning

Mr. Beauregard provide updates regarding strategic planning.

Minutes of Prior Meeting – November 16, 2022

The Trustees discussed and considered approval of the minutes of the November 16, 2022 meeting of the Board that were previously circulated to the Trustees. The Trustees present unanimously adopted the following resolution:

RESOLVED, that the November 16, 2022 Board meeting minutes be, and hereby are, approved.

Monthly Agreement with Public Relations Strategist

The Trustees discussed and considered continuing the contract between Unity and Vince Marone as a public relations strategist for the 2022-23 school year. The Trustees present unanimously adopted the following resolution:

RESOLVED, that Joshua Beauregard be, and he hereby is, authorized to enter into a contract on behalf of the school with Vince Marone for up to \$35,000 in costs for public relations strategy services.

Agreement with Private Nurse at 584 Driggs Avenue

The Trustees discussed and considered entering a proposed contract between Unity and ATC Healthcare for private nursing services for students at 584 Driggs Avenue for the 2022-23 school year. The Trustees present unanimously adopted the following resolution:

RESOLVED, that Joshua Beauregard be, and he hereby is, authorized to enter into a contract on behalf of the school with ATC Healthcare for up to \$45,000 in costs for student nursing services at 584 Driggs Avenue.

Sky Windows & Aluminum - Door Renovations

The Trustees discussed and considered entering a proposed contract between Unity and Sky Windows & Aluminum for window and door renovations 584 Driggs Avenue. The Trustees present unanimously adopted the following resolution:

RESOLVED, that Joshua Beauregard be, and he hereby is, authorized to enter into a contract on behalf of the school with Sky Windows & Aluminum for up to \$45,500 in costs for window and door renovations at 584 Driggs Avenue.

Renewal Agreement with Willscot - Portable Classrooms

The Trustees discussed and considered entering a proposed contract between Unity and Willscot for portable classroom trailers at 584 Driggs Avenue. The Trustees present unanimously adopted the following resolution:

RESOLVED, that Joshua Beauregard be, and he hereby is, authorized to enter into a contract on behalf of the school with Willscot for up to \$62,608 in costs for mobile classroom trailers at 584 Driggs Avenue.

The trustees temporarily went into executive session to discuss matters regarding bond financing to purchase the high school facility.

The trustees resumed the board meeting at 8:34pm.

Financing of 584 Driggs Avenue and Selection of Bond Counsel

The Trustees discussed and considered approval of the School engaging in bond financing and selection of corresponding counsel, to purchase the high school facility at 584 Driggs Avenue, subject to review by board members and the school's counsel. Materials related to such financing and counsel were previously circulated to the Trustees. The Trustees present unanimously adopted the following resolution:

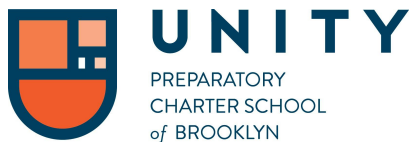
RESOLVED, that Joshua Beauregard be, and he hereby is, authorized to engage in bond financing and selection of corresponding counsel, to purchase the high school facility at 584 Driggs Avenue, on the terms presented to and discussed by the Trustees subject to review by the Trustees and the School's counsel.

Resignation from the Board – Jake Elghanayan

Trustee Jake Elghanayan resigned from the board of trustees, effective immediately.

There being no further business to come before the Board, upon motion duly made and seconded, the meeting adjourned at approximately 8:39 p.m.

James Ellsworth
Chairman



MINUTES OF A MEETING
OF THE BOARD OF TRUSTEES OF
UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN
HELD: January 31, 2023

A meeting of the Board of Trustees (the “Board”) of Unity Preparatory Charter School of Brooklyn (the “School” or “Unity”), was held on January 31, 2023 commencing at 7:05 p.m., New York time. Three Trustees were present at the beginning of the meeting; quorum was not met. Notice of the meeting was duly given to all Trustees, posted on the School’s website, and sent to the New York Times, the New York Daily News and the Brooklyn Daily. The meeting was livestreamed on YouTube.

The following Trustees were present at the beginning of the meeting at 432 Monroe Street, Brooklyn, New York 11221 except as otherwise noted:

Jim Ellsworth

(via videoconference)

Sal Siddiqui

(via videoconference) Lenny Singletary

(via videoconference)

Also in attendance at the invitation of the Board were Joshua Beauregard, Chris Doscher, Melissa Duphiney, Alex Poole, and Earl Silas, Jr.

Mr. Ellsworth called the meeting to order and indicated that the purpose of the meeting was to consider the items set forth on the agenda previously distributed to the Trustees.

Mission Moment

Mr. Beauregard discussed Unity’s mission.

Head of School Report; Data Dashboard

Mr. Beauregard provided updates regarding Unity’s academic and operations programming. Mr. Beauregard and the Trustees present discussed the School’s updates to its data dashboard.

Committee Reports

Ms. Poole presented updates from the Audit & Finance Committee.

Mr. Beauregard led a discussion regarding updates from the Development and Facilities Committee.

Mr. Beauregard led a discussion regarding updates from the Enrichment and Community Partnership Committee.

Ms. Duphiney led a discussion regarding updates from the Student Learning Committee.

Strategic Planning

Mr. Beauregard provide updates regarding strategic planning.

There being no further business to come before the Board, upon motion duly made and seconded, the meeting adjourned at approximately 8:13 p.m.

James Ellsworth
Chairman



MINUTES OF A MEETING
OF THE BOARD OF TRUSTEES OF
UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

HELD: March 14, 2023

A meeting of the Board of Trustees (the “Board”) of Unity Preparatory Charter School of Brooklyn (the “School” or “Unity”), was held on March 14, 2023 commencing at 7:08 p.m., New York time. Five Trustees were present at the beginning of the meeting; quorum was met. Notice of the meeting was duly given to all Trustees, posted on the School’s website, and sent to the New York Times, the New York Daily News and the Brooklyn Daily. The meeting was livestreamed on YouTube.

The following Trustees were present at the beginning of the meeting at 432 Monroe Street, Brooklyn, New York 11221 except as otherwise noted:

Jeannette Bander

(via videoconference)

Jim Ellsworth

(via videoconference) Marion Leydier

(via videoconference)

Sal Siddiqui

(via videoconference) Lenny Singletary

(via videoconference)

Also in attendance at the invitation of the Board were Joshua Beauregard, Chris Doscher, Melissa Duphiney, Alex Poole, and Earl Silas, Jr.

Mr. Ellsworth called the meeting to order and indicated that the purpose of the meeting was to consider the items set forth on the agenda previously distributed to the Trustees.

Mission Moment

Mr. Beauregard discussed Unity’s mission.

Head of School Report; Data Dashboard

Mr. Beauregard provided updates regarding Unity's academic and operations programming. Mr. Beauregard and the Trustees present discussed the School's updates to its data dashboard.

Committee Reports

Ms. Poole presented updates from the Audit & Finance Committee.

Mr. Beauregard led a discussion regarding updates from the Development and Facilities Committee.

Mr. Beauregard led a discussion regarding updates from the Enrichment and Community Partnership Committee.

Ms. Duphiney led a discussion regarding updates from the Student Learning Committee.

Strategic Planning

Mr. Beauregard provide updates regarding strategic planning.

There being no further business to come before the Board, upon motion duly made and seconded, the meeting adjourned at approximately 8:13 p.m.

James Ellsworth
Chairman



MINUTES OF A MEETING
OF THE BOARD OF TRUSTEES OF
UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

HELD: April 25, 2023

A meeting of the Board of Trustees (the “Board”) of Unity Preparatory Charter School of Brooklyn (the “School” or “Unity”), was held on April 25, 2023 commencing at 7:06 p.m., New York time. Four Trustees were present at the beginning of the meeting; quorum was met. Notice of the meeting was duly given to all Trustees, posted on the School’s website, and sent to the New York Times, the New York Daily News and the Brooklyn Daily. The meeting was livestreamed on YouTube.

The following Trustees were present at the beginning of the meeting at 432 Monroe Street, Brooklyn, New York 11221 except as otherwise noted:

Jim Ellsworth

(via videoconference) Marion Leydier

(via videoconference)

Trudy Sandy

(via videoconference)

Sal Siddiqui

(via videoconference)

Also in attendance at the invitation of the Board were Joshua Beauregard, Chris Doscher, Melissa Duphiney, and Earl Silas, Jr.

Mr. Ellsworth called the meeting to order and indicated that the purpose of the meeting was to consider the items set forth on the agenda previously distributed to the Trustees.

Mission Moment

Mr. Beauregard discussed Unity’s mission.

Head of School Report; Data Dashboard

Mr. Beauregard provided updates regarding Unity’s academic and operations programming. Mr. Beauregard and the Trustees present discussed the School’s updates to its data dashboard.

Trustee Jeannette Bander joined the meeting via videoconference at 7:25pm from 70 East 10th Street, New York, NY 10003.

Minutes of Prior Meeting – March 14, 2023

The Trustees discussed and considered approval of the minutes of the March 14, 2023 meeting of the Board that were previously circulated to the Trustees. The Trustees present unanimously adopted the following resolution:

RESOLVED, that the March 14, 2023 Board meeting minutes be, and hereby are, approved.

Deposit to Purchase 584 Driggs Avenue

The Trustees discussed and considered approval of permitting the \$250,000 deposit funded in connection with the agreement to purchase 584 Driggs Avenue to become nonrefundable. The Trustees present unanimously adopted the following resolution:

RESOLVED, that Joshua Beauregard be, and hereby is, authorized to elect not to terminate the Purchase and Sale Agreement, dated March 22, 2023, for the purchase of 584 Driggs Avenue, resulting in the \$250,000 deposit previously funded by the School in connection therewith to become nonrefundable as of April 30, 2023.

Committee Reports

Ms. Poole presented updates from the Audit & Finance Committee via a prerecorded video.

Mr. Beauregard led a discussion regarding updates from the Development and Facilities Committee.

Mr. Beauregard led a discussion regarding updates from the Enrichment and Community Partnership Committee.

Ms. Duphiney led a discussion regarding updates from the Student Learning Committee.

Strategic Planning

Mr. Beauregard provide updates regarding strategic planning.

There being no further business to come before the Board, upon motion duly made and seconded, the meeting adjourned at approximately 8:26 p.m.

James Ellsworth
Chairman



MINUTES OF A MEETING
OF THE BOARD OF TRUSTEES OF
UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN
HELD: May 23, 2023

A meeting of the Board of Trustees (the “Board”) of Unity Preparatory Charter School of Brooklyn (the “School” or “Unity”), was held on May 23, 2023 commencing at 7:09 p.m., New York time. Four Trustees were present at the beginning of the meeting; quorum was met. Notice of the meeting was duly given to all Trustees, posted on the School’s website, and sent to the New York Times, the New York Daily News and the Brooklyn Daily. The meeting was livestreamed on YouTube.

The following Trustees were present at the beginning of the meeting at 432 Monroe Street, Brooklyn, New York 11221 except as otherwise noted:

Jim Ellsworth

(via videoconference) Marion Leydier

(via videoconference)

Sal Siddiqui

(via videoconference) Lenny Singletary

(via videoconference)

Also in attendance at the invitation of the Board were Joshua Beauregard, Chris Doscher, Melissa Duphiney, Kristin Johnson, and Earl Silas, Jr.

Mr. Ellsworth called the meeting to order and indicated that the purpose of the meeting was to consider the items set forth on the agenda previously distributed to the Trustees.

Mission Moment

Mr. Beauregard discussed Unity’s mission.

Head of School Report: Data Dashboard

Mr. Beauregard provided updates regarding Unity’s academic and operations programming. Mr. Beauregard and the Trustees present discussed the School’s updates to its data dashboard.

Committee Reports

Ms. Johnson presented updates from the Audit & Finance Committee via a prerecorded video.

Mr. Beauregard led a discussion regarding updates from the Development and Facilities Committee.

Mr. Beauregard led a discussion regarding updates from the Enrichment and Community Partnership Committee.

Ms. Duphiney led a discussion regarding updates from the Student Learning Committee.

Minutes of Prior Meeting – April 25, 2023

The Trustees discussed and considered approval of the minutes of the April 25, 2023 meeting of the Board that were previously circulated to the Trustees. The Trustees present unanimously adopted the following resolution:

RESOLVED, that the April 25, 2023 Board meeting minutes be, and hereby are, approved.

Renewal of Employee Benefits

The Trustees discussed and considered approval of the renewal of the School's employee benefit plans. The benefit plan options were previously circulated to the Trustees. The Trustees present unanimously adopted the following resolution:

RESOLVED, that Joshua Beauregard and Chris Doscher be, and hereby are, authorized to cause the School to renew its employee benefit plans on terms substantially consistent with the terms circulated to the Trustees and to negotiate and enter into such agreements as are necessary with respect thereto.

Strategic Planning

Mr. Beauregard provide updates regarding strategic planning.

There being no further business to come before the Board, upon motion duly made and seconded, the meeting adjourned at approximately 9:05 p.m.

James Ellsworth
Chairman



MINUTES OF A MEETING
OF THE BOARD OF TRUSTEES OF
UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

HELD: June 6, 2023

A meeting of the Board of Trustees (the “Board”) of Unity Preparatory Charter School of Brooklyn (the “School” or “Unity”), was held on June 6, 2023 commencing at 5:32 p.m., New York time. Six Trustees were present at the beginning of the meeting; quorum was met. Notice of the meeting was duly given to all Trustees, posted on the School’s website, and sent to the New York Times, the New York Daily News and the Brooklyn Daily. The meeting was livestreamed on YouTube.

The following Trustees were present at the beginning of the meeting at the locations noted below:

Jeannette Bander

(via videoconference)

Jim Ellsworth

(via videoconference) Marion Leydier

(via videoconference)

Trudy Sandy

(via videoconference)

Sal Siddiqui

(via videoconference) Lenny Singletary

(via videoconference)

Also in attendance at the invitation of the Board were Joshua Beauregard, Chris Doscher, Melissa Duphiney, Jake Elghanayan, Kristin Johnson, Cliff Schneider, Earl Silas, Jr., and Joe Slotnick.

Mr. Ellsworth called the meeting to order and indicated that the purpose of the meeting was to consider the items set forth on the agenda previously distributed to the Trustees, at which

time the Board moved to executive session to consider certain matters related to 584 Driggs Avenue.

Project at 584 Driggs Avenue

Following the executive session, the Trustees present unanimously adopted the resolutions enclosed as Exhibit A.

Renewal of Ancillary Employee Benefits and Insurance Broker

The Trustees discussed and considered approval of the renewal of the School's life insurance and disability benefits and property casualty broker engagement. The benefit plan options were previously circulated to the Trustees. The Trustees present unanimously adopted the following resolution:

RESOLVED, that Joshua Beauregard and Chris Doscher be, and hereby are, authorized to cause the School to renew its life insurance and disability benefits and engage the property casualty broker on terms substantially consistent with the terms circulated to the Trustees and to negotiate and enter into such agreements as are necessary with respect thereto.

There being no further business to come before the Board, upon motion duly made and seconded, the meeting adjourned at approximately 6:02 p.m.

James Ellsworth
Chairman



MINUTES OF A MEETING
OF THE BOARD OF TRUSTEES OF
UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN
HELD: June 20, 2023

A meeting of the Board of Trustees (the “Board”) of Unity Preparatory Charter School of Brooklyn (the “School” or “Unity”), was held on June 20, 2023 commencing at 7:05 p.m., New York time. Six Trustees were present at the beginning of the meeting; quorum was met. Notice of the meeting was duly given to all Trustees, posted on the School’s website, and sent to the New York Times, the New York Daily News and the Brooklyn Daily. The meeting was livestreamed on YouTube.

The following Trustees were present at the beginning of the meeting at 432 Monroe Street, Brooklyn, New York 11221 except as otherwise noted:

Dr. Madonna Afriyie-Adams

(via videoconference)

Jeannette Bander

(via videoconference)

Jim Ellsworth

(via videoconference) Marion Leydier

(via videoconference)

Trudy Sandy

(via videoconference)

Sal Siddiqui

(via videoconference)

Also in attendance at the invitation of the Board were Joshua Beauregard, Chris Doscher, Melissa Duphiney, Kristin Johnson, and Earl Silas, Jr.

Mr. Ellsworth called the meeting to order and indicated that the purpose of the meeting was to consider the items set forth on the agenda previously distributed to the Trustees.

Mission Moment

Mr. Beauregard discussed Unity's mission.

Minutes of Prior Meeting – June 6, 2023

The Trustees discussed and considered approval of the minutes of the June 6, 2023 meeting of the Board that were previously circulated to the Trustees. The Trustees present unanimously adopted the following resolution:

RESOLVED, that the June 6, 2023 Board meeting minutes be, and hereby are, approved.

Minutes of Prior Meeting – May 23, 2023

The Trustees discussed and considered approval of the minutes of the May 23, 2023 meeting of the Board that were previously circulated to the Trustees. The Trustees present unanimously adopted the following resolution:

RESOLVED, that the May 23, 2023 Board meeting minutes be, and hereby are, approved.

Renewal of Property-Casualty Insurance Policy

The Trustees discussed and considered approval of the renewal of property-casualty insurance policy, the terms of which were previously circulated to the Trustees. The Trustees present unanimously adopted the following resolution:

RESOLVED, that Joshua Beauregard and Chris Doscher be, and they hereby are, authorized to cause the School to renew the property-casualty insurance policy on the terms presented to the Trustees and to negotiate and enter into such agreements as are necessary with respect thereto.

Budget for 2023-24 School Year

The Trustees discussed and considered approval of the Budget for the 2023-24 school year, as previously circulated to the Trustees. The Trustees present unanimously adopted the following resolution:

RESOLVED, that the Budget for the 2023-24 school year as submitted to the Trustees be, and hereby is, approved.

Trustee Trudy Sandy left the meeting.

Calendar for 2023-24 School Year

The Trustees discussed and considered approval of the calendar for the 2023-24 school year that was previously circulated to the Trustees. The Trustees present unanimously adopted the following resolution:

RESOLVED, that the 2023-24 school year calendar be, and hereby is, approved.

Re-election of Jim Ellsworth to the Board of Trustees with a Three-year Term

The Trustees discussed and considered the re-election of Jim Ellsworth to the Board of Trustees with a three-year term. The Trustees present unanimously adopted the following resolution:

RESOLVED, that Jim Ellsworth be, and he hereby is, elected to the Board of Trustees for a term that shall expire upon (i) the later of the School's July 2026 Board of Trustees meeting and such time as such Trustee's successor has been duly chosen and qualified, or (ii) such Trustee's earlier incapacity, death, resignation or removal.

Re-election of Trudy Sandy to the Board of Trustees with a Three-year Term

The Trustees discussed and considered the re-election of Trudy Sandy to the Board of Trustees with a three-year term. The Trustees present unanimously adopted the following resolution:

RESOLVED, that Trudy Sandy be, and he hereby is, elected to the Board of Trustees for a term that shall expire upon (i) the later of the School's July 2026 Board of Trustees meeting and such time as such Trustee's successor has been duly chosen and qualified, or (ii) such Trustee's earlier incapacity, death, resignation or removal.

Board of Trustees Meeting Schedule for 2023-24 School Year

The Trustees discussed and considered approval of the Board of Trustees Meeting Schedule for the 2023-24 school year that was previously circulated to the Trustees. The Trustees present unanimously adopted the following resolution:

RESOLVED, that the Board of Trustees Meeting Schedule for the 2023-24 school year be, and hereby is, approved.

Appointment of Officers to the Board of Trustees

The Trustees discussed and considered the appointment of officers to the Board of Trustees. The Trustees present unanimously adopted the following resolution:

RESOLVED, each of the individuals set forth below be, and hereby is, elected as an officer of the Board of Trustees in the position set forth opposite such person's name for a term that shall expire upon (i) the later of the School's July 2024 Board of Trustees meeting and such time as such Trustee's successor has been duly chosen and qualified, or (ii) such Trustee's earlier incapacity, death, resignation or removal.

Name	Position
Jim Ellsworth	Chairperson
Lenny Singletary	Vice Chairperson
Marion Leydier	Treasurer
Trudy Sandy	Secretary

Consideration of Board of Trustees Committee Changes

The Trustees discussed and considered possible changes to the membership of the committees of the Board of Trustees. The Trustees present unanimously adopted the following resolution:

RESOLVED, that the membership of the committees of the Board of Trustees, as presented, be and hereby are, approved.

Governance Action Items Calendar for 2023-24 School Year

The Trustees discussed the Governance Action Items Calendar for the 2023-24 School Year, as previously circulated to the Trustees. The Trustees present unanimously adopted the following resolution:

RESOLVED, that the governance action items calendar for the 2023-24 school year, as presented, be and hereby are, approved, pending additional updates to be made by Joshua Beauregard.

Head of School Report: Data Dashboard

Mr. Beauregard provided updates regarding Unity's academic and operations programming. Mr. Beauregard and the Trustees present discussed the School's updates to its data dashboard.

Committee Reports

Ms. Johnson presented updates from the Audit & Finance Committee.

Mr. Beauregard led a discussion regarding updates from the Development and Facilities Committee.

Mr. Beauregard led a discussion regarding updates from the Enrichment and Community Partnership Committee.

Ms. Duphiney led a discussion regarding updates from the Student Learning Committee.

Strategic Planning

Mr. Beauregard provide updates regarding strategic planning.

There being no further business to come before the Board, upon motion duly made and seconded, the meeting adjourned at approximately 8:41 p.m.

James Ellsworth
Chairman

Application: Unity Preparatory Charter School of Brooklyn

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

Summary

ID: 0000000271

Last submitted: Nov 1 2023 08:11 PM (UTC)

Entry 9 Enrollment & Retention

Completed - Aug 1 2023

Instructions for submitting Enrollment and Retention Efforts

Required of ALL Charter Schools

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

*SUNY-authorized charter schools

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

Entry 9 Enrollment and Retention of Special Populations

Good Faith Efforts to Meet Recruitment Targets (Attract)

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

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

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

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

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

evaluate the effectiveness of teaching strategies and the special education program overall.	
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Application: Unity Preparatory Charter School of Brooklyn

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

Summary

ID: 0000000271

Last submitted: Nov 1 2023 08:11 PM (UTC)

Entry 10 – Teacher and Administrator Attrition

Completed - Aug 1 2023

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

A. TEACH System – Employee Clearance

Required of ALL Charter Schools

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

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

1. Emergency Conditional Clearances

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

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

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

^[1] Employees who must be cleared include, but are not limited to, teachers, administrative staff, janitors, security personnel and cafeteria workers, and other staff who are present when children are in the school building. **This includes paraprofessionals and other school personnel that are provided or assigned by the district of location, as well as related/contracted service providers.** See NYSED memorandum dated October 1, 2019 at <http://www.nysed.gov/common/nysed/files/programs/charter-schools/employee-fingerprint-oct19.pdf> or visit the NYSED website at: <http://www.highered.nysed.gov/tsei/ospra/fingerprintingcharts.html> for more information regarding who must be fingerprinted. Also see, 8 NYCRR §87.2.

B. Emergency Conditional Clearances

Emergency Conditional Clearances

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

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

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

Attestation

Responses Selected:

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

Application: Unity Preparatory Charter School of Brooklyn

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

Summary

ID: 0000000271

Last submitted: Nov 1 2023 08:11 PM (UTC)

Entry 11 Percent of Uncertified Teachers

Completed - Aug 1 2023

Instructions

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

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

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

Entry 11 Uncertified Teachers

School Name:

Instructions for Reporting Percent of Uncertified Teachers

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

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

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

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

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

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

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

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

CATEGORY C: PLUS 5 ADDITIONAL UNCERTIFIED TEACHERS

	FTE Count
i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2023)	5
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2023)	0
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2023)	0
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2023)	0
Total Category C: not to exceed 5	5.0

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

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

	FTE Count
Total	15

CATEGORY D: TOTAL FTE COUNT OF UNCATEGORIZED, UNCERTIFIED TEACHERS

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

	FTE Count
Total Category D	30

CATEGORY E: TOTAL FTE COUNT OF CERTIFIED TEACHERS

	FTE Count
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Total Category E	26
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CATEGORY F: TOTAL FTE COUNT OF ALL TEACHERS

Please do not include paraprofessionals, such as teacher aides.

	FTE Count
Total Category F	71



Thank you.

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

Trustee Name:

Jacob N. Elghanayan

Name of Charter School Education Corporation:

Jake Elghanayan

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☒ **None**

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

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

☒ **None**

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

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

Business Telephone:

(212) 672-1000

Business Address:

387 Park Ave S

E-mail Address:

jake.elghanayan@tfc.com

Home Telephone:

(212) 672-1000

Home Address:

95 Horatio Street, NY NY 10014

7/26/2023

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022







annual-report-current-and-former-trustee-financial-disclosure-form (1)

Final Audit Report

2023-07-26

Created:	2023-07-26
By:	Chris Doscher (cdoscher@unityprep.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAhTOPatPTWhLIw9VoeV8jEhnPpWdTmSvP

"annual-report-current-and-former-trustee-financial-disclosure-form (1)" History

-  Document created by Chris Doscher (cdoscher@unityprep.org)
2023-07-26 - 12:20:29 PM GMT- IP address: 107.192.72.216
-  Document emailed to jake.elghanayan@tfc.com for signature
2023-07-26 - 12:20:44 PM GMT
-  Email viewed by jake.elghanayan@tfc.com
2023-07-26 - 2:05:04 PM GMT- IP address: 104.47.73.254
-  Signer jake.elghanayan@tfc.com entered name at signing as Jake Elghanayan
2023-07-26 - 2:07:26 PM GMT- IP address: 69.74.50.60
-  Document e-signed by Jake Elghanayan (jake.elghanayan@tfc.com)
Signature Date: 2023-07-26 - 2:07:28 PM GMT - Time Source: server- IP address: 69.74.50.60
-  Agreement completed.
2023-07-26 - 2:07:28 PM GMT

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

Trustee Name:

Jeannette Bander

Name of Charter School Education Corporation:

Unity Preparatory Charter School of Brooklyn

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☒ **None**

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

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

☐ **None**

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

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

Business Telephone:

2125584000

Business Address:

125 Broad Street, NY NY 10004

E-mail Address:

banderj@sullcrom.com

Home Telephone:

4409157872

Home Address:

70 E 10th Street Apt 7M, NY NY 10003

07/26/2023

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022



annual-report-current-and-former-trustee-financial-disclosure-form (1)

Final Audit Report

2023-07-26

Created:	2023-07-26
By:	Chris Doscher (cdoscher@unityprep.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAUF3lQ-lpFJRe8BHnG71mt_6w1fyHk88S

"annual-report-current-and-former-trustee-financial-disclosure-form (1)" History

-  Document created by Chris Doscher (cdoscher@unityprep.org)
2023-07-26 - 12:07:54 PM GMT - IP address: 107.192.72.216
-  Document emailed to banderj@sullcrom.com for signature
2023-07-26 - 12:09:04 PM GMT
-  Email viewed by banderj@sullcrom.com
2023-07-26 - 12:13:04 PM GMT - IP address: 174.216.213.150
-  Signer banderj@sullcrom.com entered name at signing as Jeannette Bander
2023-07-26 - 1:33:54 PM GMT - IP address: 205.134.0.45
-  Document e-signed by Jeannette Bander (banderj@sullcrom.com)
Signature Date: 2023-07-26 - 1:33:56 PM GMT - Time Source: server- IP address: 205.134.0.45
-  Agreement completed.
2023-07-26 - 1:33:56 PM GMT

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

Trustee Name:

Jim Ellsworth

Name of Charter School Education Corporation:

Jim Ellsworth

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☒ **None**

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

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

☒ **None**

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

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

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Business Address:

88 Lexington Avenue, 407

E-mail Address:

james.n.ellsworth@gmail.com

Home Telephone:

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Home Address:

88 Lexington Avenue, 407

Signature

Date

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annual-report-current-and-former-trustee-financial-disclosure-form (1)

Final Audit Report

2023-07-27

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Transaction ID:	CBJCHBCAABAAytrAW0yB7lfs3cyR2aWcrW5wMDHZXqRR

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2023-07-26 - 12:10:50 PM GMT
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2023-07-27 - 12:25:00 PM GMT- IP address: 38.76.82.185
-  Signer james.n.ellsworth@gmail.com entered name at signing as Jim Ellsworth
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-  Agreement completed.
2023-07-27 - 12:26:36 PM GMT

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

Trustee Name:

Salman Siddiqui

Name of Charter School Education Corporation:

Unity Preparatory Charter School of Brooklyn

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☒ **None**

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

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

☒ **None**

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

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

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302-559-9828

Business Address:

223 Bedford Ave Suite A2045 Brooklyn, NY 11211

E-mail Address:

sal.siddiqui1@gmail.com

Home Telephone:

302-559-9828

Home Address:

715 E Passyunk Ave Unit 2 Philadelphia, PA 19147

Signature

Date

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Final Audit Report

2023-07-26

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-  Agreement completed.
2023-07-26 - 12:23:25 PM GMT

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

Trustee Name:

Name of Charter School Education Corporation:

Unity Preparatory Charter School of Brooklyn

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

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

☐ **Yes** ☐ **No**

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

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

☐ **Yes** ☐ **No**

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

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

☐ **Yes** ☐ **No**

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

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

☐ **Yes** ☐ **No**

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

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

☐ **None**

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

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☐ **None**

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

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Business Telephone:

Business Address:

E-mail Address:

Home Telephone:

Home Address:

Signature

Date

Acceptable signature formats include:

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Final Audit Report

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-  Document e-signed by Madonna Adams (madonna@stemstrategies.org)
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-  Agreement completed.
2023-07-27 - 1:41:58 PM GMT

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

Trustee Name:

Trudy Sandy

Name of Charter School Education Corporation:

unity prep charter school

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

Secretary/ Parent rep

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

-

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

☐ **Yes** ☒ **No**

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

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

☐ **Yes** ☒ **No**

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

-

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

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-

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Business Telephone:

917-660-3143

Business Address:

611 kosciuszko street brooklyn ny 11221

E-mail Address:

mstrudy.sandy@gmail.com

Home Telephone:

917-660-3143

Home Address:

611 kosciuszko street brooklyn ny 11221

7/28/2023

Signature

Date

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last revised 04/2022

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

Trustee Name:

Marion Leydier

Name of Charter School Education Corporation:

Unity Preparatory Charter School of Brooklyn

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

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

☐ Yes ☒ No

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

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

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Business Telephone:

212-558-7925

Business Address:

125 Broad Street, New York, NY 10004

E-mail Address:

leydierm@sullcrom.com

Home Telephone:

917-667-1592

Home Address:

864 Carroll St., Brooklyn, NY 11215

July 29, 2023

Signature

Date

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Final Audit Report

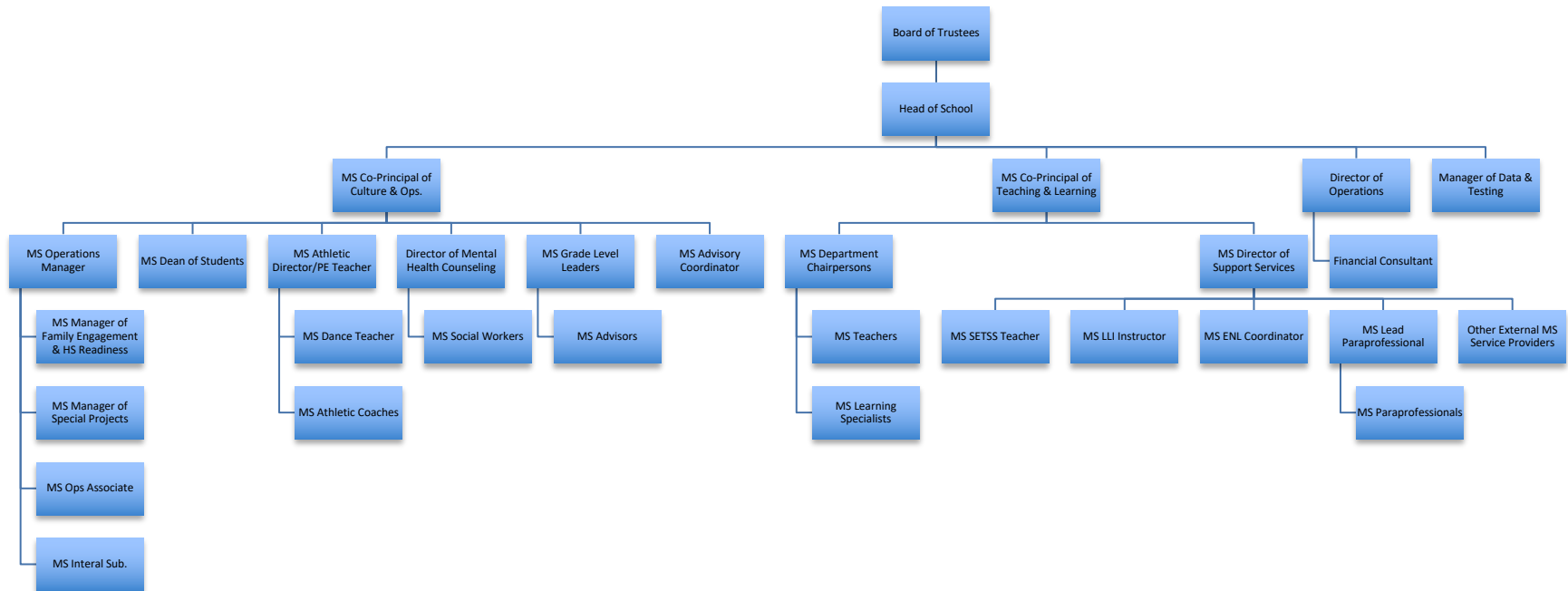
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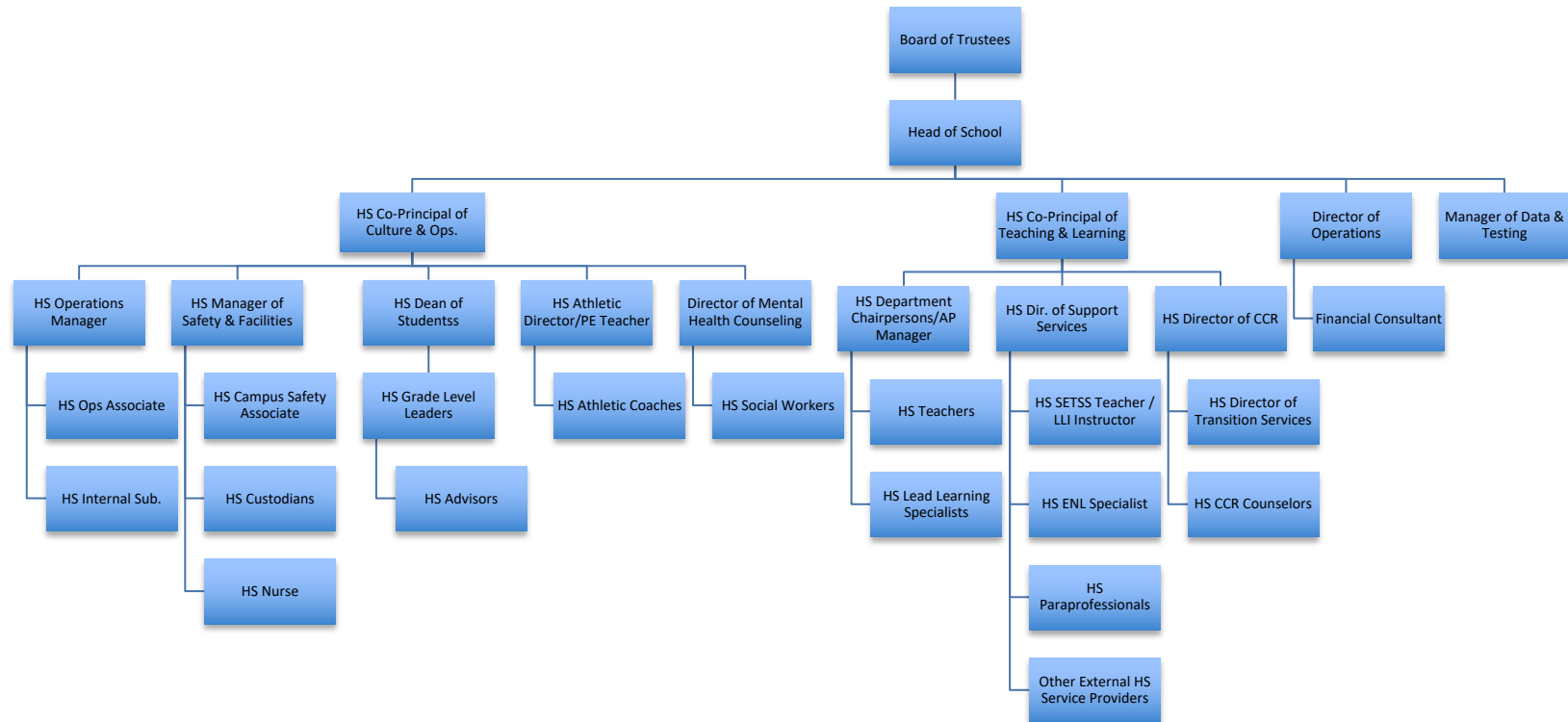
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-  Signer leydiern@sullcrom.com entered name at signing as Marion Leydier
2023-07-29 - 2:27:16 PM GMT- IP address: 205.134.12.45
-  Document e-signed by Marion Leydier (leydiern@sullcrom.com)
Signature Date: 2023-07-29 - 2:27:18 PM GMT - Time Source: server- IP address: 205.134.12.45
-  Agreement completed.
2023-07-29 - 2:27:18 PM GMT

Middle School Organizational Chart



High School Organizational Chart



Unity's 2023-24 Vacation Calendar and Key Dates for Students and Families (Unofficial)

- The table below provides the days of the year in which students will not have school as well as other noteworthy days for the purposes of planning.
- We will follow suit with the New York City Department of Education in providing remote classes on days in which in-person learning is canceled due to inclement weather.
- Fall and spring family conference dates will be shared before the first day of school.

Date	Day of Week	Events	Grade Levels
9/6/23	Wednesday	First day of school for students	6-12
10/9/23	Monday	Indigenous Peoples' Day, school closed	6-12
11/7/23	Tuesday	Election Day, In-service day for all staff, no school for students	6-12
11/22/23 - 11/24/23	Wednesday - Friday	Thanksgiving Recess, school closed	6-12
12/25/23 - 1/3/24	Friday - Wednesday	Winter Recess, school closed	6-12
1/15/24	Monday	Dr. Martin Luther King Jr. Day, school closed	6-12
2/19/24 - 2/23/24	Monday - Friday	Midwinter Recess, school closed	6-12
3/29/24	Friday	Good Friday, school closed	6-12
4/8/24 - 5/17/24	Monday - Friday	MS state exam window for ELA, Math, and Science	6-8
4/10/24	Wednesday	Eid al-Fitr, school closed	6-12
4/22/24 - 4/26/24	Monday - Friday	Spring Recess, school closed	6-12
5/6/24 - 5/17/24	Monday - Friday	Advanced Placement exam window	9-12
5/27/24	Monday	Memorial Day, school closed	6-12
6/14/24 - 6/26/24	Friday - Wednesday	Regents exam window	8-12
6/19/24	Wednesday	Juneteenth, school closed	6-12
6/26/24	Wednesday	Last day of school for students	6-12
6/26/24	Wednesday	8th and 12th Grade Graduations (tentative)	8, 12

**UNITY PREPARATORY CHARTER SCHOOL OF
BROOKLYN**

BROOKLYN, NEW YORK

AUDITED FINANCIAL STATEMENTS

AND

INDEPENDENT AUDITOR'S REPORT

JUNE 30, 2023

(With Comparative Totals for 2022)



BUSINESS
ADVISORS
AND CPAS

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BUSINESS
ADVISORS
AND CPAS

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Unity Preparatory Charter School of Brooklyn

Report on the Audit of the Financial Statements

Opinion

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

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

Basis for Opinion

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

Change in Accounting Principle

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Report on Summarized Comparative Information

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

Other Reporting Required by Government Auditing Standards

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

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
October 13, 2023

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2023

(With Comparative Totals for 2022)

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

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

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

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

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

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

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

STATEMENT OF FUNCTIONAL EXPENSES

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

	No. of Positions	Year ended June 30, 2023						2022	
		Program Services			Supporting Services			Total	Total
		Regular Education	Special Education	Sub-total	Fundraising and special events	Management and general	Sub-total		
Personnel services costs:									
Administrative staff personnel	8	\$ 95,882	\$ 57,632	\$ 153,514	\$ 92,314	\$ 753,816	\$ 846,130	\$ 999,644	\$ 1,025,833
Instructional personnel	66	4,722,622	1,406,839	6,129,461	-	-	-	6,129,461	5,647,803
Non-instructional personnel	38	1,650,131	653,480	2,303,611	-	-	-	2,303,611	2,256,673
Total salaries and wages	112	6,468,635	2,117,951	8,586,586	92,314	753,816	846,130	9,432,716	8,930,309
Fringe benefits and payroll taxes		1,092,818	357,809	1,450,627	15,596	127,350	142,946	1,593,573	1,621,556
Retirement expenses		57,939	18,970	76,909	827	6,752	7,579	84,488	41,717
Accounting / audit services		-	-	-	-	41,140	41,140	41,140	29,989
Other purchased / professional / consulting services		199,202	59,341	258,543	7,229	83,384	90,613	349,156	156,080
Building and land rent / lease		1,262,298	454,008	1,716,306	18,001	135,351	153,351	1,869,657	1,771,488
In-kind - contributed rent		976,112	278,889	1,255,001	13,944	125,500	139,445	1,394,446	1,227,149
Repairs and maintenance		195,482	64,004	259,486	2,790	22,780	25,570	285,056	25,640
Insurance		60,691	19,871	80,562	866	7,073	7,939	88,501	73,743
Supplies and materials		282,134	101,782	383,916	10,103	6,640	16,743	400,659	468,461
Student transportation services		151,784	45,215	196,999	-	-	-	196,999	103,529
Non-capitalized equipment / furnishings		22,894	7,490	30,384	324	2,644	2,968	33,352	43,687
Staff development		23,949	7,134	31,083	-	28,476	28,476	59,559	84,678
Marketing / recruitment		66,966	20,938	87,904	478	3,906	4,384	92,288	79,403
Technology		83,179	27,234	110,413	1,187	9,693	10,880	121,293	93,576
Office expense		54,553	17,823	72,376	760	6,206	6,966	79,342	45,106
Depreciation and amortization		125,503	41,092	166,595	1,791	14,625	16,416	183,011	155,687
Other		19,148	5,877	25,025	82	673	755	25,780	14,015
		<u>\$ 11,143,287</u>	<u>\$ 3,645,428</u>	<u>\$ 14,788,715</u>	<u>\$ 166,292</u>	<u>\$ 1,376,009</u>	<u>\$ 1,542,301</u>	<u>\$ 16,331,016</u>	<u>\$ 14,965,813</u>

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

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

STATEMENT OF CASH FLOWS

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

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

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

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

(With Comparative Totals for 2022)

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

The Charter School

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

Classification of net assets

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

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

Net Assets Without Donor Restrictions

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

Net Assets With Donor Restrictions

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

Revenue and support recognition

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

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

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

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

State and local per pupil revenue

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

Rental assistance

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

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

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

Contributions

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

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

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

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

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

Grant revenue

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

Cash

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

Cash in escrow

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

Grants and other receivables

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

Property and equipment

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

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

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

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

Deferred revenue

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

Leases

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

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

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

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

Tax exempt status

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

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

Contributed services

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

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

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

Marketing costs

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

Other purchased/professional/consulting services

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

Use of estimates in the preparation of financial statements

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

Comparatives for year ended June 30, 2022

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

Gifts-in-kind

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

Adoption of new accounting pronouncement – leases

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

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

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

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

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

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

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

New accounting pronouncement – credit losses

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

Subsequent events

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

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE B: LIQUIDITY AND AVAILABILITY

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

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

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

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

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

NOTE C: NET ASSETS

Net assets without donor restrictions are as follows:

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

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE D: PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

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

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

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

NOTE E: LEASES

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

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

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

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE E: LEASES, Cont'd

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

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

The components of lease expenses were as follows:

Operating lease cost:	\$ 1,662,317
-----------------------	--------------

As of June 30, 2023, minimum payments due for lease liabilities for future years are as follows:

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

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE E: LEASES, Cont'd

Supplemental information for the year ended June 30, 2023:

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

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

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

Operating leases	\$ 78,087
------------------	-----------

Weighted-average remaining lease term:

Operating leases	30.10 years
------------------	-------------

Weighted-average discount rate:

Operating leases	3.11%
------------------	-------

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

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

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

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE F: SCHOOL FACILITY

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

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

See the table below for program utilization:

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

NOTE G: CONTINGENCY

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

NOTE H: CONCENTRATIONS

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

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

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE I: RELATED PARTY TRANSACTIONS

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

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

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

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

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

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

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE J: RETIREMENT PLAN

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

NOTE K: FUNCTIONAL EXPENSES

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

NOTE L: ACCOUNTING IMPACT OF COVID-19 OUTBREAK

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

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

**UNITY PREPARATORY CHARTER SCHOOL OF
BROOKLYN**

BROOKLYN, NEW YORK

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

AND

INDEPENDENT AUDITOR'S REPORTS

JUNE 30, 2023



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BUSINESS
ADVISORS
AND CPAS

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

Board of Trustees
Unity Preparatory Charter School of Brooklyn

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Unity Preparatory Charter School of Brooklyn, which comprise the statement of financial position as of June 30, 2023 and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended and the related notes to the financial statements and have issued our report thereon dated October 13, 2023.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of This Report

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

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
October 13, 2023

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

Board of Trustees
Unity Preparatory Charter School of Brooklyn

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unity Preparatory Charter School of Brooklyn's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Unity Preparatory Charter School of Brooklyn's major federal programs for the year ended June 30, 2023. Unity Preparatory Charter School of Brooklyn's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Unity Preparatory Charter School of Brooklyn complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

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

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

Mengel, Metzger, Bar & Co. LLP

Rochester, New York
October 13, 2023

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2023

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

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Cont'd

YEAR ENDED JUNE 30, 2023

NOTE A: BASIS OF PRESENTATION

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

NOTE B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

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

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2023

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted?

_____ yes _____ x _____ no

Federal Awards

Internal control over major programs:

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

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

Unmodified

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

_____ yes _____ x _____ no

Identification of major program:

AL Number:

84.425D, 84.425U & 84.425W

Name of Federal Program or Cluster:

ESSER II, ARP ESSER & ARP ESSER HCY

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

_____ \$750,000 _____

Auditee qualified as low-risk auditee?

_____ yes _____ x _____ no

UNITY PREPARATORY CHARTER SCHOOL OF BROOKLYN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Cont'd

YEAR ENDED JUNE 30, 2023

FINDINGS – FINANCIAL STATEMENT AUDIT

- NONE

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

- NONE

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

- NONE



Annual Financial Statement Audit Report

for Board of Regents Authorized Charter Schools

School Name:	Unity Preparatory Charter School of Brooklyn
Date (Report is due Nov. 1):	November 1, 2023
Primary District of Location	New York City Department of Education
If located in NYC DOE select CSD:	NYCSD #13
School Fiscal Contact Name:	Kristin Johnson
School Fiscal Contact Email:	kjohnson2@unityprep.org
School Fiscal Contact Phone:	570-220-8004
School Audit Firm Name:	Mengel Metzger Barr & Co. LLP
School Audit Contact Name:	Michelle Cain, CPA
School Audit Contact Email:	mcain@mmb-co.com
School Audit Contact Phone:	585-423-1860 x3259
Audit Period:	2022-23
Prior Year:	2021-22

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	
Management Letter Response	N/A
Form 990	Not yet completed
Federal Single Audit (A-133)	
Corrective Action Plan	N/A -No findings

FILL IN GRAY CELLS
Unity Preparatory Charter School of Brooklyn
Statement of Financial Position
as of June 30

	2023	2022
<u>CURRENT ASSETS</u>		
Cash and cash equivalents	\$ 660,585	\$ 1,660,537
Grants and contracts receivable	1,160,391	931,028
Accounts receivables	-	-
Prepaid Expenses	123,719	16,485
Contributions and other receivables	-	-
Other current assets	-	-
TOTAL CURRENT ASSETS	1,944,695	2,608,050
<u>NON-CURRENT ASSETS</u>		
Property, Building and Equipment, net	\$ 573,542	\$ 501,766
Restricted Cash	100,062	100,042
Security Deposits	225,402	225,000
Other Non-Current Assets	32,904,668	1,787,868
TOTAL NON-CURRENT ASSETS	33,803,674	2,614,676
TOTAL ASSETS	35,748,369	5,222,726
<u>CURRENT LIABILITIES</u>		
Accounts payable and accrued expenses	\$ 121,264	\$ 145,866
Accrued payroll, payroll taxes and benefits	507,696	463,396
Current Portion of Loan Payable	-	-
Due to Related Parties	-	-
Refundable Advances	-	-
Deferred Revenue	17,445	92,034
Other Current Liabilities	344,186	-
TOTAL CURRENT LIABILITIES	990,591	701,296
<u>LONG-TERM LIABILITIES</u>		
Loan Payable; Due in More than One Year	\$ -	\$ -
Deferred Rent	-	-
Due to Related Party	-	-
Other Long-Term Liabilities	31,582,220	1,359,361
TOTAL LONG-TERM LIABILITIES	31,582,220	1,359,361
TOTAL LIABILITIES	32,572,811	2,060,657
<u>NET ASSETS</u>		
Unrestricted	\$ 3,175,558	\$ 3,162,069
Temporarily restricted	-	-
Permanently restricted	-	-
TOTAL NET ASSETS	3,175,558	3,162,069
TOTAL LIABILITIES AND NET ASSETS	35,748,369	5,222,726

CK - Should be zero

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FILL IN GRAY CELLS
Unity Preparatory Charter School of Brooklyn
Statement of Activities
as of June 30

	2023			2022
	Unrestricted	Temporarily Restricted	Total	Total
OPERATING REVENUE				
State and Local Per Pupil Revenue - Reg. Ed	\$ 9,477,374	\$ -	\$ 9,477,374	\$ 8,753,709
State and Local Per Pupil Revenue - SPED	1,977,882	-	1,977,882	1,640,863
State and Local Per Pupil Facilities Revenue	1,532,516	-	1,532,516	1,398,963
Federal Grants	1,317,323	-	1,317,323	2,962,735
State and City Grants	96,582	-	96,582	-
Other Operating Income	-	-	-	-
Food Service/Child Nutrition Program	-	-	-	-
TOTAL OPERATING REVENUE	14,401,677	-	14,401,677	14,756,270
EXPENSES				
Program Services				
Regular Education	\$ 11,143,287	\$ -	\$ 11,143,287	\$ 10,543,388
Special Education	3,645,428	-	3,645,428	2,956,490
Other Programs	-	-	-	-
Total Program Services	14,788,715	-	14,788,715	13,499,878
Management and general	1,376,009	-	1,376,009	1,314,547
Fundraising	166,292	-	166,292	151,388
TOTAL EXPENSES	16,331,016	-	16,331,016	14,965,813
SURPLUS / (DEFICIT) FROM OPERATIONS	(1,929,339)	-	(1,929,339)	(209,543)
SUPPORT AND OTHER REVENUE				
Interest and Other Income	\$ 9,446	\$ -	\$ 9,446	\$ 23,466
Contributions and Grants	538,936	-	538,936	235,324
Fundraising Support	-	-	-	-
Investments	-	-	-	-
Donated Services	-	-	-	-
Other Support and Revenue	1,394,446	-	1,394,446	1,227,149
TOTAL SUPPORT AND OTHER REVENUE	1,942,828	-	1,942,828	1,485,939
Net Assets Released from Restrictions / Loss on Disposal of Assets	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET ASSETS	13,489	-	13,489	1,276,396
NET ASSETS - BEGINNING OF YEAR	\$ 3,162,069	\$ -	\$ 3,162,069	\$ 1,885,673
PRIOR YEAR/PERIOD ADJUSTMENTS	-	-	-	-
NET ASSETS - END OF YEAR	\$ 3,175,558	\$ -	\$ 3,175,558	\$ 3,162,069

CK - Should be zero

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FILL IN GRAY CELLS
Unity Preparatory Charter School of Brooklyn
Statement of Cash Flows

as of June 30

	2023	2022
CASH FLOWS - OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ 13,489	\$ 1,276,396
Revenues from School Districts	-	-
Accounts Receivable	-	-
Due from School Districts	-	-
Depreciation	183,011	155,687
Grants Receivable	(229,363)	(617,651)
Due from NYS	-	-
Grant revenues	-	-
Prepaid Expenses	(107,234)	(7,956)
Accounts Payable	(24,602)	6,698
Accrued Expenses	44,300	(67,111)
Accrued Liabilities	(74,589)	16,112
Contributions and fund-raising activities	-	-
Miscellaneous sources	-	-
Deferred Revenue	-	-
Interest payments	-	-
PPP Loan Forgiveness	-	(1,573,200)
ROU/Deferred Lease	211,800	241,534
NET CASH PROVIDED FROM OPERATING ACTIVITIES	\$ 16,812	\$ (569,491)
CASH FLOWS - INVESTING ACTIVITIES		
Purchase of equipment	(254,787)	(145,137)
Other	(761,957)	(498,118)
NET CASH PROVIDED FROM INVESTING ACTIVITIES	\$ (1,016,744)	\$ (643,255)
CASH FLOWS - FINANCING ACTIVITIES		
Principal payments on long-term debt	-	-
Other	-	-
NET CASH PROVIDED FROM FINANCING ACTIVITIES	\$ -	\$ -
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	\$ (999,932)	\$ (1,212,746)
Cash at beginning of year	1,760,579	2,973,325
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 760,647	\$ 1,760,579

FILL IN GRAY CELLS
Unity Preparatory Charter School of Brooklyn
Statement of Functional Expenses
as of June 30

		2023							2022		
		Program Services				Supporting Services					
No. of Positions		Regular Education	Special Education	Other Education	Total	Fundraising	Management and General	Total	Total		
		\$	\$	\$	\$	\$	\$	\$	\$	\$	
	Personnel Services Costs										
	Administrative Staff Personnel	8.00	95,882	57,632	-	153,514	92,314	753,816	846,130	999,644	1,025,833
	Instructional Personnel	66.00	4,722,622	1,406,839	-	6,129,461	-	-	-	6,129,461	5,647,803
	Non-Instructional Personnel	38.00	1,650,131	653,480	-	2,303,611	-	-	-	2,303,611	2,256,673
	Total Salaries and Staff	112.00	6,468,635	2,117,951	-	8,586,586	92,314	753,816	846,130	9,432,716	8,930,309
	Fringe Benefits & Payroll Taxes		1,092,818	357,809	-	1,450,627	15,596	127,350	142,946	1,593,573	1,621,556
	Retirement		57,939	18,970	-	76,909	827	6,752	7,579	84,488	41,717
	Management Company Fees		-	-	-	-	-	-	-	-	-
	Legal Service		-	-	-	-	-	-	-	-	-
	Accounting / Audit Services		-	-	-	-	-	41,140	41,140	41,140	29,989
	Other Purchased / Professional / Consulting Services		199,202	59,341	-	258,543	7,229	83,384	90,613	349,156	156,080
	Building and Land Rent / Lease		2,238,410	732,897	-	2,971,307	31,945	260,851	292,796	3,264,103	2,998,637
	Repairs & Maintenance		195,482	64,004	-	259,486	2,790	22,780	25,570	285,056	25,640
	Insurance		60,691	19,871	-	80,562	866	7,073	7,939	88,501	73,743
	Utilities		-	-	-	-	-	-	-	-	-
	Supplies / Materials		282,134	101,782	-	383,916	10,103	6,640	16,743	400,659	468,461
	Equipment / Furnishings		22,894	7,490	-	30,384	324	2,644	2,968	33,352	43,687
	Staff Development		23,949	7,134	-	31,083	-	28,476	28,476	59,559	84,678
	Marketing / Recruitment		66,966	20,938	-	87,904	478	3,906	4,384	92,288	79,403
	Technology		83,179	27,234	-	110,413	1,187	9,693	10,880	121,293	93,576
	Food Service		-	-	-	-	-	-	-	-	-
	Student Services		151,784	45,215	-	196,999	-	-	-	196,999	103,529
	Office Expense		54,553	17,823	-	72,376	760	6,206	6,966	79,342	45,106
	Depreciation		125,503	41,092	-	166,595	1,791	14,625	16,416	183,011	155,687
	OTHER		19,148	5,877	-	25,025	82	673	755	25,780	14,015
	Total Expenses		\$ 11,143,287	\$ 3,645,428	\$ -	\$ 14,788,715	\$ 166,292	\$ 1,376,009	\$ 1,542,301	\$ 16,331,016	\$ 14,965,813

Unity Prepartory Charter School of Brooklyn

PROJECTED BUDGET FOR 2023-2024

July 1, 2023 to June 30, 2024

PROJECTED BUDGET FOR 2023-2024 July 1, 2023 to June 30, 2024							Assumptions
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.							DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	
Total Revenue	11,066,654	4,964,099	-	-	-	16,030,753	
Total Expenses	10,178,665	3,944,071	-	166,458	1,456,852	15,746,046	
Net Income	887,989	1,020,028	-	(166,458)	(1,456,852)	284,707	
Actual Student Enrollment	420	113				-	
Total Paid Student Enrollment	-	-				-	
PROGRAM SERVICES							
	EDUCATION	EDUCATION	OTHER	FUNDRAISING	GENERAL	TOTAL	
REVENUE							
REVENUES FROM STATE SOURCES							
Per Pupil Revenue	CY Per Pupil Rate						
District of Location	\$18,340.00	7,702,873	2,072,347	-	-	9,775,220	Per Pupil Revenue (78.8% Regular Education & 21.2% Special Education)
School District 2 (Enter Name)		-	-	-	-	-	
School District 3 (Enter Name)		-	-	-	-	-	
School District 4 (Enter Name)		-	-	-	-	-	
School District 5 (Enter Name)		-	-	-	-	-	
		7,702,873	2,072,347	-	-	9,775,220	
Special Education Revenue		-	1,866,775	-	-	1,866,775	Per Pupil Special Education Revenue
Grants							
Stimulus		-	-	-	-	-	
Other							
Other State Revenue		1,192,283	320,767	-	-	1,513,050	Per Pupil Lease HS Assistance (78.8% Regular Education & 21.2% Special Education)
TOTAL REVENUE FROM STATE SOURCES		8,895,156	4,259,889	-	-	13,155,045	
REVENUE FROM FEDERAL FUNDING							
IDEA Special Needs		-	120,000	-	-	120,000	IDEA
Title I		165,251	44,459	-	-	209,710	Title I (78.8% Regular Education & 21.2% Special Education)
Title Funding - Other		34,844	9,374	-	-	44,218	Title II & IV (78.8% Regular Education & 21.2% Special Education)
School Food Service (Free Lunch)		-	-	-	-	-	
Grants							
Charter School Program (CSP) Planning & Implementation		-	-	-	-	-	
Other		-	-	-	-	-	
Other Federal Revenue		316,776	85,224	-	-	402,000	ARP ESSER, ESSER II, ARP Homeless (78.8% Regular Education & 21.2% Special Education)
TOTAL REVENUE FROM FEDERAL SOURCES		516,871	259,057	-	-	775,928	
LOCAL and OTHER REVENUE							
Contributions and Donations, Fundraising		401,181	107,932	-	-	509,113	Community Donations, FONB Donation (78.8% Regular Education & 21.2% Special Education)
Erate Reimbursement		15,682	4,219	-	-	19,901	eRate (78.8% Regular Education & 21.2% Special Education)
Interest Income, Earnings on Investments,		39,400	10,600	-	-	50,000	Interest Income (78.8% Regular Education & 21.2% Special Education)
NYC-DYCD (Department of Youth and Community Developmt.)		-	-	-	-	-	
Food Service (Income from meals)		-	-	-	-	-	
Text Book		32,505	8,745	-	-	41,250	NYSTL, NYSLIB, NYSSL (78.8% Regular Education & 21.2% Special Education)
Other Local Revenue		1,165,859	313,657	-	-	1,479,516	Special Education)
TOTAL REVENUE FROM LOCAL and OTHER SOURCES		1,654,627	445,153	-	-	2,099,780	
TOTAL REVENUE		11,066,654	4,964,099	-	-	16,030,753	
EXPENSES							
ADMINISTRATIVE STAFF PERSONNEL COSTS							List exact titles and staff FTE's (Full time equivalent)
Executive Management	No. of Positions						
Instructional Management	1.00	53,550	15,300	-	7,650	76,500	Head of School 1.0 FTE (Regular 35%, Special 10%, Fundraising 5%, Management 50%)
Deans, Directors & Coordinators	8.00	827,400	222,600	-	-	1,050,000	HS Assistant Principal - T&L (2 FTE)
CFO / Director of Finance	7.00	543,231	146,149	-	-	689,380	Director of Athletic and Dean of Students (78.8% Regular Education & 21.2% Special Education)
Operation / Business Manager	1.00	5,100	5,100	-	10,200	81,600	Director of Finance 1.0 FTE (Regular 5%, Special 5%, Fundraising 10%, Management 80%)
Administrative Staff	3.00	17,100	17,100	-	34,200	273,600	10%, Management 80%)
	9.00	29,507	29,507	-	59,013	472,104	Director of Special Projects

TOTAL ADMINISTRATIVE STAFF	29	1,475,888	435,756	-	111,063	903,804	2,926,511	
INSTRUCTIONAL PERSONNEL COSTS								
Teachers - Regular	36.00	2,484,391	668,390	-	-	-	3,152,781	Regular Education & 21.2% Special Education)
Teachers - SPED	15.00	-	1,238,882	-	-	-	1,238,882	Learning Specialist 15.0 FTE (100% Special)
Substitute Teachers	2.00	108,760	29,260	-	-	-	138,020	Internal Coverage 2.0 FTE (78.8% Regular Education & 21.2% Special Education)
Teaching Assistants	-	-	-	-	-	-	-	
Specialty Teachers	12.00	700,369	188,424	-	-	-	888,793	Teacher 1.0 FTE (78.8% Regular Education & 21.2% Special Education)
Aides	1.00	7,711	2,074	-	-	-	9,785	Aide 1.0 FTE (78.8% Regular Education & 21.2% Special Education)
Therapists & Counselors	5.00	334,118	89,889	-	-	-	424,007	Director of Social Work (1.0 FTE)
Other	3.00	241,783	65,048	-	-	-	306,831	Director of College Readiness 1.0 FTE, Alumni Success Counselor 1.0 FTE, Manager of College Readiness 1.0 FTE (78.8% Regular Education & 21.2% Special Education)
TOTAL INSTRUCTIONAL	74	3,877,132	2,281,967	-	-	-	6,159,099	
NON-INSTRUCTIONAL PERSONNEL COSTS								
Nurse	-	-	-	-	-	-	-	
Librarian	-	-	-	-	-	-	-	
Custodian	2.00	75,483	20,307	-	-	-	95,790	Facilities Associate 2.0 FTE (78.8% Regular Education & 21.2% Special Education)
Security	2.00	97,397	26,203	-	-	-	123,600	School Safety Associate 2.0 FTE (78.8% Regular Education & 21.2% Special Education)
Other	-	33,884	9,116	-	-	-	43,000	Stipends (78.8% Regular Education & 21.2% Special Education)
TOTAL NON-INSTRUCTIONAL	4	206,764	55,626	-	-	-	262,390	
SUBTOTAL PERSONNEL SERVICE COSTS	107	5,559,784	2,773,349	-	111,063	903,804	9,348,000	
PAYROLL TAXES AND BENEFITS								
Payroll Taxes		564,972	141,243	-	7,847	70,622	784,684	Medicare, SS, Disability (Regular 72%, Special 18%, Fundraising 1%, Management 9%)
Fringe / Employee Benefits		646,642	161,661	-	8,981	80,830	898,114	Medical, Dental, Vision, STD/LTD (Regular 72%, Special 18%, Fundraising 1%, Management 9%)
Retirement / Pension		87,504	21,876	-	1,215	10,938	121,533	Retirement Match (Regular 72%, Special 18%, Fundraising 1%, Management 9%)
TOTAL PAYROLL TAXES AND BENEFITS		1,299,118	324,780	-	18,043	162,390	1,804,331	
TOTAL PERSONNEL SERVICE COSTS		6,858,902	3,098,129	-	129,106	1,066,194	11,152,331	
CONTRACTED SERVICES								
Accounting / Audit		-	-	-	-	35,500	35,500	
Legal		-	-	-	-	2,000	2,000	
Management Company Fee		-	-	-	-	-	-	
Nurse Services		-	-	-	-	-	-	
Food Service / School Lunch		-	-	-	-	-	-	
Payroll Services		-	-	-	-	17,000	17,000	
Special Ed Services		-	-	-	-	-	-	
Titement Services (i.e. Title I)		-	-	-	-	-	-	
Other Purchased / Professional / Consulting		119,910	32,260	-	-	-	152,170	Athletic, Nurse, Translation, and Other Services (78.8% Regular Education & 21.2% Special Education)
TOTAL CONTRACTED SERVICES		119,910	32,260	-	-	54,500	206,670	
SCHOOL OPERATIONS								
Board Expenses		-	-	-	-	-	-	
Classroom / Teaching Supplies & Materials		48,856	13,144	-	-	-	62,000	(78.8% Regular Education & 21.2% Special Education)
Special Ed Supplies & Materials		-	4,000	-	-	-	4,000	100% Special Education
Textbooks / Workbooks		32,505	8,745	-	-	-	41,250	NYSTL, NYSSL, NYSLIB (78.8% Regular Education & 21.2% Special Education)
Supplies & Materials other		113,236	30,464	-	-	-	143,700	(78.8% Regular Education & 21.2% Special Education)
Equipment / Furniture		1,576	424	-	-	-	2,000	(78.8% Regular Education & 21.2% Special Education)
Telephone		2,735	684	-	38	342	3,799	(Regular 72%, Special 18%, Fundraising 1%, Management 9%)
Technology		69,534	17,384	-	966	8,692	96,576	(Regular 72%, Special 18%, Fundraising 1%, Management 9%)
Student Testing & Assessment		27,580	7,420	-	-	-	35,000	(78.8% Regular Education & 21.2% Special Education)
Field Trips		15,760	4,240	-	-	-	20,000	(78.8% Regular Education & 21.2% Special Education)
Transportation (student)		137,900	37,100	-	-	-	175,000	(78.8% Regular Education & 21.2% Special Education)
Student Services - other		6,304	1,696	-	-	-	8,000	(78.8% Regular Education & 21.2% Special Education)
Office Expense		68,832	17,208	-	956	8,604	95,600	(Regular 72%, Special 18%, Fundraising 1%, Management 9%)
Staff Development		100,076	26,924	-	-	-	127,000	(78.8% Regular Education & 21.2% Special Education)
Staff Recruitment		23,040	5,760	-	320	2,880	32,000	(Regular 72%, Special 18%, Fundraising 1%, Management 9%)
Student Recruitment / Marketing		25,216	6,784	-	-	-	32,000	(78.8% Regular Education & 21.2% Special Education)
School Meals / Lunch		1,576	424	-	-	-	2,000	(78.8% Regular Education & 21.2% Special Education)
Travel (Staff)		-	-	-	-	-	-	(78.8% Regular Education & 21.2% Special Education)
Fundraising		-	-	-	-	-	-	(78.8% Regular Education & 21.2% Special Education)
Other		432	108	-	6	53	599	(Regular 72%, Special 18%, Fundraising 1%, Management 9%)
TOTAL SCHOOL OPERATIONS		675,158	182,509	-	2,286	20,571	880,524	

FACILITY OPERATION & MAINTENANCE							
Insurance	73,413	18,353	-	1,020	9,177	101,963	(Regular 72%, Special 18%, Fundraising 1%, Management 9%)
Janitorial	68,969	17,242	-	958	8,621	95,790	(Regular 72%, Special 18%, Fundraising 1%, Management 9%)
Building and Land Rent / Lease	2,153,950	538,487	-	29,916	269,244	2,991,597	Lease of HS, In Kind MS Rent, Portable Trailer, Lot, and ROU (Regular 72%, Special 18%, Fundraising 1%, Management 9%)
Repairs & Maintenance	-	-	-	-	-	-	
Equipment / Furniture	-	-	-	-	-	-	
Security	88,992	22,248	-	1,236	11,124	123,600	(Regular 72%, Special 18%, Fundraising 1%, Management 9%)
Utilities	-	-	-	-	-	-	
TOTAL FACILITY OPERATION & MAINTENANCE	2,385,324	596,330	-	33,130	298,166	3,312,950	
DEPRECIATION & AMORTIZATION							
	139,371	34,843	-	1,936	17,421	193,571	(Regular 72%, Special 18%, Fundraising 1%, Management 9%)
DISSOLUTION ESCROW & RESERVES / CONTINGENCY	-	-	-	-	-	-	Check to see if this location for the dissolution escrow is OK; it had to be placed under Cash Flow Adjustment in the renewal application.
TOTAL EXPENSES	10,178,665	3,944,071	-	166,458	1,456,852	15,746,046	
NET INCOME	887,989	1,020,028	-	(166,458)	(1,456,852)	284,707	
ENROLLMENT - *School Districts Are Linked To Above Entries*							
District of Location	REGULAR EDUCATION	SPECIAL EDUCATION	TOTAL ENROLLED				
School District 2 (Enter Name)	420	113	533				
School District 3 (Enter Name)			-				
School District 4 (Enter Name)			-				
School District 5 (Enter Name)			-				
TOTAL ENROLLMENT	420	113	533				
REVENUE PER PUPIL	26,349	43,930	30,076				
EXPENSES PER PUPIL	24,235	34,803	29,542				

Authorizer	School Name and Institution ID	Faculty/Staff First Name	Faculty/Staff Last Name	TEACH ID	Role in School	CPR/AED Certification	Hire Date	Start Date	Total Years Experience in this Role	Out-of Certification Justification as Permitted under the Law	FOR TEACHERS ONLY: Choose Subject Taught	Notes	
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Morsal	Abawi	4129400	Classroom Teacher		6/18/20	7/1/20	3.1	a. teacher with at least three years of elementary, middle, or secondary			
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Carmen	Abreu	1061517	Classroom Teacher		07/01/2015	08/01/2015	8	a. teacher with at least three years of elementary, middle or	Other		
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Timothy	Alvarenga	4163204	Classroom Teacher		10/21/21	10/25/21	1.8	a. teacher with at least three years of elementary, middle, or secondary	Other		
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Kristen	Anderson	3849501	Classroom Teacher		07/06/2019	08/01/2019	4	a. teacher with at least three years of elementary, middle or	Other		
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Sabrina	Aponte	3935610	Classroom Teacher		8/1/22	8/1/22	1.0	a. teacher with at least three years of elementary, middle, or secondary	Science		
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Melisa	Areiza	3996289	Administrative Staff		10/17/22	10/17/22	0.8	f. not a teacher			
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Mary	Ayoub	3597255	Classroom Teacher		06/25/2020	08/01/2020	3	e. teaching within certification	Other		
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Ronald	Baez	4170531	Classroom Teacher		11/3/21	11/15/21	1.7	a. teacher with at least three years of elementary, middle, or secondary	Other		
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Steven	Baldera	4201965	Administrative Staff		5/10/22	5/10/22	1.2	f. not a teacher			
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Keyon	Barnwell	4142613	Other Non-teaching Staff	CPR and AED	9/8/21	9/8/21	1.9	f. not a teacher			
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Joshua	Beauregard	1770866	Central Administration		05/13/2013	07/01/2013	10.1	e. teaching within certification			
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Calou	Beckford	3600680	Administrative Staff		09/20/2019	10/01/2019	3.8	f. not a teacher			
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Franklin	Berkeley	4055359	Classroom Teacher	CPR and AED	09/09/2019	09/15/2019	3.9	a. teacher with at least three years of elementary, middle, or secondary			
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Eunice	Bernard	3724913	Classroom Teacher		9/14/22	9/14/22	0.9	a. teacher with at least three years of elementary, middle, or secondary	Other		
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Nana	Boakye	4128517	Classroom Teacher		9/22/21	9/22/21	1.8	a. teacher with at least three years of elementary, middle, or secondary	Math		
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Amanda	Bond	3922371	Classroom Teacher		07/10/2019	08/01/2019	4	a. teacher with at least three years of elementary, middle or	Other		
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Hillary	Bond	3851676	Classroom Teacher		05/20/2019	08/01/2019	4	a. teacher with at least three years of elementary, middle or	Science		
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Clarissa	Brookins	3811214	Other Non-teaching Staff		07/20/2018	08/01/2018	5	f. not a teacher			
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Jamari	Bryant	4138234	Administrative Staff	CPR and AED	6/11/21	7/1/21	2.1	f. not a teacher			
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Casey	Burns	1808762	Principal or Assistant Principal	CPR and AED	05/13/2013	07/01/2013	10.1	e. teaching within certification			
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Shir	Caspi	2416922	Classroom Teacher		05/02/2017	08/01/2017	6	e. teaching within certification			
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Lori	Ciborowski	2390839	Administrative Staff		8/1/22	8/1/22	1.0	f. not a teacher			
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Abigail	Cirelli	3796981	Classroom Teacher		07/11/2017	08/01/2017	6	a. teacher with at least three years of elementary, middle or	Other		
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Kira	Cohen	3806741	Classroom Teacher		05/29/2020	08/01/2020	3	e. teaching within certification	Other		
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Aaron	Coleman	2100139	Classroom Teacher	CPR and AED	08/01/2015	08/01/2015	8	e. teaching within certification	Other		
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Christina	Del Purgatorio	2404860	Central Administration		12/07/2015	12/16/2015	7.6	f. not a teacher			
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Elena	Diaz	3541686	Classroom Teacher		07/28/2017	08/01/2017	6	a. teacher with at least three years of elementary, middle or	Science		
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Christopher	Doscher	2359479	Central Administration		06/03/2016	07/01/2016	7.1	f. not a teacher			
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Madeline	Driscoll	4024347	Classroom Teacher		05/24/2019	08/01/2019	4	a. teacher with at least three years of elementary, middle or	Other		
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Melissa	Duphiney	1828684	Principal or Assistant Principal		03/06/2018	08/01/2018	5	e. teaching within certification			
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Onix	Duran	1597757	Classroom Teacher		3/14/21	3/15/21	2.4	a. teacher with at least three years of elementary, middle, or secondary	Other		
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Louise	Eason	2353265	Guidance Counselor		05/14/2018	07/01/2018	5.1	f. not a teacher			
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Owen	Egharevba	3788055	Classroom Teacher		10/10/22	10/10/22	0.8	a. teacher with at least three years of elementary, middle, or secondary	Other		
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Angel	Garcia	4168452	Other Non-teaching Staff	CPR and AED	9/5/21	9/5/21	1.9	f. not a teacher			
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Jamela	Gibson	3785326	Classroom Teacher		07/15/2019	08/01/2019	4	a. teacher with at least three years of elementary, middle or	Math		
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Sophie	Glickman	3668531	Classroom Teacher		06/19/2018	08/01/2018	5	a. teacher with at least three years of elementary, middle or	Other		
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Eric	Gonzalez	3576716	Program Administration		05/13/2013	07/01/2013	10.1	f. not a teacher			
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Zakiyyah	Griffin	2348522	Administrative Staff		06/03/2019	08/01/2019	4	a. teacher with at least three years of elementary, middle or	Other		

Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Meredith	Gutierrez	3910349	Guidance Counselor		11/2/21	11/15/21	1.7	f. not a teacher			
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Christopher	Harvey	3965515	Classroom Teacher		06/04/2018	08/01/2018	5	a. teacher with at least three years of elementary, middle or	Science		
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Katiuska	Herrand	3664936	Classroom Teacher		7/1/22	7/1/22	1.1	e. teaching within certification			
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Okini	Hypolite	3832161	Other Non-teaching Staff	CPR and AED	06/26/2018	07/05/2018	5.1	f. not a teacher			
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Zeinab	Imam	3607910	Administrative Staff		8/1/22	8/1/22	1.0	f. not a teacher			
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Ingrid	Jaquez	3948821	Other Non-teaching Staff		08/08/2018	08/23/2018	4.9	f. not a teacher			
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Sydney	Jenkins	3804592	Classroom Teacher		6/18/21	8/1/21	2	a. teacher with at least three years of elementary, middle, or secondary	Other		
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Kristin	Johnson	4281916	Central Administration		5/8/23	5/8/23	0.2	f. not a teacher			
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Yura	Kim	4105477	Other Non-teaching Staff	CPR and AED	5/24/21	7/1/21	2.1	f. not a teacher			
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Jacqueline	Lalla	4014364	Classroom Teacher		8/1/22	8/1/22	1.0	a. teacher with at least three years of elementary, middle, or secondary	Other		
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Florence	LaPlaca	4059326	Classroom Teacher		06/24/2020	08/01/2020	3	e. teaching within certification	Science		
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Jacob	Lazar	2360805	Classroom Teacher		04/19/2018	08/01/2018	5	a. teacher with at least three years of elementary, middle or	Other		
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Matthew	Lee	4136672	Classroom Teacher		5/4/21	8/1/21	2	a. teacher with at least three years of elementary, middle, or secondary	Math		
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Anna	Lokey	4011578	Classroom Teacher		8/1/22	8/1/22	1.0	a. teacher with at least three years of elementary, middle, or secondary	Science		
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Brandon	Lopez	3657534	Other Non-teaching Staff		11/17/2014	11/19/2014	8.7	f. not a teacher			
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Christelle	Louirentus	3726559	Classroom Teacher		05/08/2018	08/01/2018	5	a. teacher with at least three years of elementary, middle or	Math		
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Randi	Mallery	3873106	Classroom Teacher		06/12/2019	08/01/2019	4	a. teacher with at least three years of elementary, middle or	Other		
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Ava	Marron	2416352	Classroom Teacher		06/30/2020	07/01/2020	3.1	e. teaching within certification	Other		
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Maggie	Marshall	4117348	Classroom Teacher		9/15/21	9/21/21	1.9	g. teaching but does not fit into the categories listed above	Science		
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Timothy	Martinez	1746110	Classroom Teacher	CPR and AED	09/05/2018	09/06/2018	4.9	e. teaching within certification	Other		
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Julia	McCullough	3760945	Classroom Teacher		07/18/2019	08/01/2019	4	a. teacher with at least three years of elementary, middle or	Math		
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Jillian	McPherson	3559275	Classroom Teacher		05/25/2018	08/01/2018	5	e. teaching within certification	Science		
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Clarke	McRae	3871250	Classroom Teacher	CPR and AED	03/29/2018	08/01/2018	5	a. teacher with at least three years of elementary, middle or	Other		
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Julio	Mendoza	4158919	Classroom Teacher		9/1/21	9/7/21	1.9	a. teacher with at least three years of elementary, middle, or secondary			
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Rashida	Moore	3644402	Classroom Teacher		01/28/2021	02/01/2020	3.5	a. teacher with at least three years of elementary, middle or	Other		
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Alana	Morel	4080947	Administrative Staff	CPR and AED	06/19/2020	07/01/2017	6.1	f. not a teacher			
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Gilly	Nadel	1800934	Classroom Teacher		08/18/2015	09/01/2015	7.9	e. teaching within certification	Other		
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Alexandra	Olivier	3832992	Classroom Teacher		07/11/2017	08/01/2017	6	a. teacher with at least three years of elementary, middle or	Other		
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Edwin	Ortega	4140079	Other Non-teaching Staff	CPR and AED	09/17/2021	09/20/2021	1.8	f. not a teacher			
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Edward	Ortiz	4216394	Administrative Staff		7/1/22	7/1/22	1.1	f. not a teacher			
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Benji	Pakter	2345434	Classroom Teacher		07/15/2019	08/01/2019	4	e. teaching within certification	Other		
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Alyssa	Parnell	4099028	Classroom Teacher	CPR and AED	2/6/22	2/28/22	1.4	g. teaching but does not fit into the categories listed above	Other		
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Lazaro	Perez	4226382	Classroom Teacher		5/22/23	5/22/23	0.2	a. teacher with at least three years of elementary, middle, or secondary	Other		
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Alexandra	Poole	2000995	Central Administration		6/21/21	7/1/21	2.1	f. not a teacher			
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Naseeba	Ramjan	3530899	Program Administration		5/4/21	7/1/21	2.1	f. not a teacher			
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Nayomi	Reghay	2119357	Classroom Teacher		10/17/22	10/17/22	0.8	e. teaching within certification	Other		
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Olivia-Ann	Richardson	3501299	Program Administration		05/24/2019	07/08/2019	4.1	e. teaching within certification			
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Otilia	Rivera	3810085	Other Non-teaching Staff	CPR and AED	06/01/2017	08/01/2017	6	f. not a teacher			
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Madeline	Robinson	4021669	Classroom Teacher		11/19/21	12/6/21	1.6	a. teacher with at least three years of elementary, middle, or secondary	Other		
Regents	UNITY PREPARATORY CHARTER SCHOOL OF BROOK	Taylor	Robinson	4249976	Classroom Teacher		11/17/22	11/17/22	0.7	a. teacher with at least three years of elementary, middle, or secondary	Other		

