

## APPENDIX A: 2024-25 CHARTER SCHOOL ANNUAL REPORT

PART 1: SCHOOL INFORMATION AND EXECUTIVE SUMMARY	
Name of Charter School:	Year School Opened:
Brass City Charter School	2013
Street Address:	City/Zip Code:
289 Willow Street	Waterbury, CT 06710
School Director:	School Director Contact Information:
Dr. Barbara Ruggiero	<a href="mailto:bruggiero@brasscitycharter.org">bruggiero@brasscitycharter.org</a> /203-527-5942
Grades Authorized to Serve in 2022-2023:	Charter Term:
PK-8	2023-2027
<p>1. <b>School Performance Best Practices:</b> In 250 words or less, describe the practice or practices in use at the school that have resulted in strong student outcomes and a positive school climate during the 2024-2025 school year. Explain the rationale for establishing the practice(s) and the issue(s) it was intended to address. Describe the impact of the practice(s) on the student outcomes, providing evidence to substantiate effectiveness (i.e. quantitative, qualitative data). Provide evidence of collaboration with local school districts as appropriate.</p> <p>In response to the State mandate to adopt the Science of Reading, we began introducing teachers to the Science of Reading during the 2022-2023 school year. During 2023-2024 all K-3 teachers, assistants, and special education teachers were trained in Wilson and/or Orton Gillingham to support the implementation of the Science of Reading.</p> <p>In 2024-25, we made a very significant change in our model by appointing lead teachers in reading, writing, and math for grades 1-4. Teacher leads meet weekly with their colleagues for observation and coaching. IReady reading scores show good growth from the beginning until the end of the school year: 1st grade 77% (32%), 2nd grade 64% (31%), 3rd grade 58% (53%), 4th grade 53% (36%). Math IReady scores 1st grade 38% (4%), 2nd grade 34% (7%), 3rd grade 48% (26%), 4th grade 62% (26%).</p> <p>We continue to use RULER to help maintain the school's positive culture. We also have a robust support team that works proactively with students.</p>	

## PART 2: SCHOOL PERFORMANCE

**1. School Goals:** State the school's mission statement. Provide the school's mission-specific, measurable goals. Analyze school progress toward these goals, providing data as appropriate. Add/Remove rows as necessary.

### MISSION STATEMENT

To provide a rigorous academic and holistic social-emotional learning program that eliminates the achievement gap for under-resourced students and ensures all students soar academically and develop as people of character who lead meaningful and productive lives, and contribute to their communities.

Goal Statement:	Evidence of Progress Toward Target Goals:
Brass City Charter School will surpass the local district on ELA and Math SBAC assessments.	Waterbury ELA 27.4 Math 19.2 BCCS ELA 44.2 Math 32.5
Brass City Charter School parents will support their child's education.	Over 90% of parents attend 3 student conferences annually. Teachers and parents maintain regular contact throughout the school year. Eighth grade parents are actively supported throughout the high school application process. Almost all students apply and are accepted at choice schools.

**2. Student Achievement:** The data below summarizes the school's performance from the 2023-24 school year. Please review the data using [EdSight](#) to ensure its accuracy.

Performance Metric		2023-2024
1.1. Academic Achievement		
a. ELA Performance Index – All Students		63.5
b. ELA Performance Index – High Needs Students		60.9
c. Math Performance Index – All Students		57.1
d. Math Performance Index – High Needs Students		54.9
e. Science Performance Index – All Students		55.3
f. Science Performance Index – High Needs Students		50.5
1.2. Academic Growth		
a. ELA Academic Growth – All Students		50.9%
b. ELA Academic Growth – High Needs Students		50.8%
c. Math Academic Growth – All Students		37.5%
d. Math Academic Growth – High Needs Students		35.1%
e. Progress Toward English Language Proficiency – Literacy		*
f. Progress Toward English Language Proficiency - Oral		*
1.3. Participation Rates–ELA, Math, Science (a. All Students, b. High Needs Students)		
1.4. Chronic Absenteeism	a. All Students	14.8%
	b. High Needs Students	16.7%
1.5. Preparation for CCR – Percent Taking Courses		*
1.6. Preparation for CCR – Percent Passing Exams		*

1.7. On-track to High School Graduation	90.3%
1.8. 4-year Graduation—All Students (2023 Cohort)	*
1.9. 6-year Graduation—High Needs Students (2021 Cohort)	*
1.10. Postsecondary Entrance (Graduating Class 2023)	*
1.11. Physical Fitness (estimated participation rate = <b>95.1%</b> )	37.1%
1.12. Arts Access	*
<b>School Category: 3</b>	*
<b>Charter School Accountability Index:</b>	59.1%

**3. Legal Compliance Best Practices:** Describe your charter school's systematic approach to maintaining regulatory compliance across all operational domains. Highlight your most effective frameworks for ensuring adherence to laws governing special education services, multilingual learner supports, and protection of student and employee rights. Detail specific compliance mechanisms—including policy development processes, staff training programs, and internal monitoring systems—that have proven especially successful in your school context. Present relevant compliance metrics, audit outcomes, and stakeholder feedback demonstrating your commitment to legal obligations and ethical practices. Include examples of productive collaborations with local districts that have enhanced your compliance efforts through resource sharing, professional development, or coordinated service delivery. Focus on distinctive practices rather than exhaustive documentation, prioritizing evidence-based insights within the 250-word limit.

Brass City Charter School is acting in compliance with applicable laws and regulations regarding supporting students with disabilities, multilingual learners, and employees, and student rights and procedures are outlined in school handbooks which are annually reviewed by our Board and periodically reviewed and updated by attorneys.

We contract with a PEO which oversees compliance with payroll and HR laws and regulations.

Annual financial audits are conducted, and no findings have been identified.

### PART 3: STEWARDSHIP, GOVERNANCE, AND MANAGEMENT

**1. Financial Documents:** As required by C.G.S. § 10-66cc(b)(2) and 10-66pp, the charter school, and if applicable, the charter school management organization of the state or local charter school, (1) shall submit FY 2023-2024 certified audit statements, including the statement of activities showing all revenues from public and private sources, expenditures, and net operating gain/loss, balance sheet and statement of cash flows; (2) the charter school and if applicable, the charter school management organization of the state or local charter school, shall submit a complete copy of the most recently completed Internal Revenue Service form 990, including all parts and schedules, **other than Schedule B** of such form; (3) provide the FY 2024-2025 budget; and (4) provide a FY 2025-2026 board-approved budget.

**2. Financial Condition:** Provide the following financial data for FY 2023-2024

Total margin (net income/total revenue):	.03
Debt to asset ratio (total liabilities/total assets):	.2
Debt service coverage ratio (net income + depreciation + interest expense)/ (annual principal + interest, and lease payments):	2.2
Current asset ratio (current assets/current liabilities):	2.9
Days of (unrestricted cash/((total expenditures-depreciation)/365)):	57
Cash flow (change in cash balance):	(58,986)

**3. Governing Board:** Consistent with C.G.S. § 10-66bb(d)(3)(A), provide the information below for all governing board members. The governing board should include teachers, parents, guardians of students enrolled in the school, and the chairperson of the local or regional board of education of the town in which the charter school is located and which has jurisdiction over a school that resembles the approximate grade configuration of the charter school, or the designee of such chairperson, provided such designee is a member of the board of education or the superintendent of schools for the school district, or the superintendent's designee.

Name:	Occupation:	Board Role/Term:	Mailing/Email:	Background Check:
Annie Scott	Director of IT	President 2026	Amscott622@aol.com	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Ana Rosa	School Operations	Secretary 2026	Genei23@hotmail.com	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Donald Thompson	Exec Dir, Staywell	Member 2026	<a href="mailto:dthompson@staywellhealth.org">dthompson@staywellhealth.org</a>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Mari Vega	Social Worker	Parent 2026	Mariavega0920	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Anthony Gay	Social Worker	Parent 2026	Fashon70@yahoo.com	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Olivia DeGennaro	Teacher	Teacher 2026	<a href="mailto:odegennaro@brasscitycharter.org">odegennaro@brasscitycharter.org</a>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Carrie Scalzo	Teacher	Teacher 2026	cscalzo@brasscitycharter.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Kristian Rose	Teacher	Teacher 2026	krose@brasscitycharter.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Subira Gordon	CEO, Nashville Charter Collaboration	Member 2026	subiragordon@gmail.com	In progress
Bryan Lewis	Assoc Director of Financial Aid	Member 2028	Bryan.lewis@ctstate.edu	In progress
				<input type="checkbox"/> Yes <input type="checkbox"/> No
				<input type="checkbox"/> Yes <input type="checkbox"/> No
				<input type="checkbox"/> Yes <input type="checkbox"/> No
				<input type="checkbox"/> Yes <input type="checkbox"/> No
				<input type="checkbox"/> Yes <input type="checkbox"/> No
				<input type="checkbox"/> Yes <input type="checkbox"/> No

<b>4. Renewal Conditions and Terms:</b> Detail your charter school's advancement toward fulfilling the renewal conditions established during your most recent charter renewal process or addressing specific terms identified by the Connecticut State Department of Education. Present a comprehensive overview of implemented initiatives, strategic actions, and measurable outcomes that demonstrate your institution's meaningful progress toward resolving these identified areas for improvement. Include relevant performance metrics and evidence-based results that substantiate your school's efforts and commitment to addressing each condition. The section below contains a pre-populated chart of your school's specific renewal conditions or terms, which you should reference when documenting both completed work and forthcoming strategic plans designed to satisfy outstanding requirements.		
Standard/Indicator:	Renewal Conditions and Terms:	Progress Update:
1.1 Academic Achievement	<p>BCCS' 2023-24 Next Generation Accountability Index was 59.1, the state's index was 70.8.</p> <p>The school should continue efforts to improve student outcomes.</p>	A Corrective Action Plan was submitted and approved by the State. The school is required to meet periodically for monitoring.
3.3 Demographic Representation	<p>In the 2023–24 school year, English Learners/Multilingual Learners (ELs/MLs) made up 4.1% of the student population.</p> <p>To more accurately reflect the demographics of the surrounding community, the school needs to increase enrollment of students who are English or Multilingual Learners.</p>	We enroll via lottery, so we have no control over the demographics of those who are chosen. We do advertise throughout the city when our lottery opens and provide a Spanish-language application for those who require it. We also have a Spanish-speaking office manager to answer questions for parents seeking to apply.
3.5 Chronic Absenteeism	<p>BCCS' chronic absenteeism rate for the 2022-23 school year was 25.9%, whereas the state average was 20.0%. The school's rate for the 2023-2024 school year was 14.8%, whereas the state average was 17.7%.</p> <p>The school should continue efforts to lower the chronic absenteeism rate.</p>	We continue our strategy of contacting families frequently throughout the school year when student absences are at or approaching the chronic level (i.e. close to or exceeding 10% relative to the number of days we have been in school to that point) and send general emails about schoolwide attendance to all families.
4.5 Teacher/Staff Credentials	<p>As of May 1, 2025, the Bureau of Educator Standards and Certification reported 3 staff identified in the Educator Data System as out of compliance for the 2024-25 school year. 2 staff have no active certificates/permits; 1 staff has an assignment that does not match valid endorsement.</p> <p>In accordance with state statute, schools are responsible for ensuring that 100% of their staff possess the appropriate certificates,</p>	<p>As is the case with many districts, particularly those in urban areas, finding qualified and certified staff has been a challenge for us in the past few years. We have in some cases had to hire permanent subs, but we hire those with some combination of relevant experience and education. Anyone who is uncertified is supported in their efforts to obtain certification or authorization.</p> <p>Note: The staff member with assignment not matching endorsement was an error</p>

	permits, or authorizations required for their positions.	in data entry; the actual assignment did match the endorsement, but the wrong assignment code was entered into the system.
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**5. Stewardship, Governance, and Management Best Practices:** Describe your charter school's most effective organizational systems that ensure financial sustainability, operational excellence, and robust accountability. Detail your governance structures, fiscal oversight mechanisms, and management practices that have demonstrably strengthened institutional health and performance outcomes. Explain why these specific approaches were implemented, connecting them to your school's mission and strategic priorities. Present concrete evidence of their effectiveness using key performance indicators, audit results, operational metrics, and stakeholder feedback that demonstrate measurable improvements. Include examples of productive partnerships with local districts that have enhanced your governance practices or operational efficiency. Focus on high-impact initiatives rather than comprehensive coverage, limiting your response to 250 words while providing specific, evidence-based insights.

BCCS has a PEO (Professional Employer Organization) relationship which provides not only payroll processing and tax services but also benefits/leaves administration, HR support, HR compliance services, and risk management. This relationship allows us to remain in compliance with ever-changing employment, tax, and HR rules in a cost-efficient manner.

An outside accounting firm completes not only our required annual audit and tax return preparation, but also a mid-year review of books and statement preparation for mortgage lenders. All audits have been without findings.

Our budget is carefully prepared, with input from both academic and operations departments. Our goal is to provide every classroom with whatever is necessary to ensure the success of our students while also maintaining a safe, compliant, and welcoming physical environment. This can be challenging at times, given the many needs of our student population and a school campus which requires a great deal of maintenance and repair. We therefore not only spend time creating the budget but also pay close attention to it throughout the school year. Purchase requests are not automatically approved but are compared to the budget prior to approval. Purchase price comparisons are made as regular practice, to the extent possible.

Our Chief Operating Officer attends the National Charter Schools Conference when feasible. In addition to valuable information learned at the conference in sessions and through networking, new products have been sampled and new vendor relationships have been formed which have improved both the academic and operational aspects of BCCS.

## PART 4: STUDENT POPULATION

**1. Enrollment and Demographic Data:** Provide 2024-2025 student demographic and enrollment information.

<b>Grades Served:</b>	PK-8	<b>American Indian or Alaska Native:</b>	0
<b>Student Enrollment:</b>	401	<b>Asian:</b>	1.5%
<b>Percentage of students identified EL/ML:</b>	4.2%	<b>Black/African American:</b>	32.9%
<b>Percentage of students identified for Free/Reduced-Price Meals:</b>	70.2%	<b>Hispanic/Latino: of any race:</b>	56.6%
		<b>Native Hawaiian or Pacific Islander:</b>	0
<b>Percentage of students with disabilities:</b>	14.5%	<b>Two or More Races:</b>	5.2%
		<b>White:</b>	3.7%

### 2024-2025 Enrollment by Grade Level:

PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
40	40	40	42	40	40	42	40	40	37	0	0	0	0	<b>401</b>

**2. Enrollment Efforts:** Summarize the school's efforts to attract, enroll, and retain a diverse student population that reflects the demographics of the community. Describe strategies aimed at reaching and serving students of color, low-income families, English learners/Multilingual learners and students with disabilities. Include outreach initiatives, inclusive enrollment practices and support systems designed to promote equitable access.

As per State law, enrollment at BCCS is through a blind lottery.

To reach applicants from special populations, we advertise our open application period as follows:

1. Electronically:
  - On BCCS website
  - On BCCS Facebook page
  - Emails to current families
  - Emails to families on the current waitlist
2. Flyers distributed to:
  - Health clinics
  - WIC office
  - Department of Social Services
  - Police Athletic League
  - Churches, specifically those that serve predominantly minority communities
  - Pediatrician's offices
  - Laundromats in low-income neighborhoods
  - Library
  - Supermarkets and corner stores in low-income neighborhoods
  - Ask parents to post at their places of employment or in their neighborhoods
  - School Readiness Programs

In addition, our Office Coordinator, who speaks Spanish, is always available to speak to parents on the phone, in person, or at Open Houses to ensure that information is accessible. Our online application and enrollment forms are available in Spanish.

All our students are from Waterbury. The 2020 census data for Waterbury reports that the racial/ethnic breakdown in the city is 39.6% Hispanic, 33% White, 19.5% Black or African American, 4% Multiracial, 2.1% Asian, and 1.9% Native American/Other. Our numbers for students of color exceed those of the district by a large margin, so we believe our efforts in this regard have paid off.

3. <b>Waitlist Data:</b> Provide waitlist totals below, illustrating demand and community support for the school.	
2024-2025 Waitlist:	2025-2026 Waitlist:
438	379

**4. Student Population Best Practice:** Outline your charter school's most effective strategies for advancing educational equity through targeted recruitment, enrollment, and retention initiatives. Describe your signature approach to family engagement and community outreach that has successfully diversified your student population and ensured meaningful inclusion of underrepresented groups. Connect these practices to your school's distinctive educational model, explaining how they align with your core mission and values. Present specific evidence of impact through enrollment demographics, retention statistics, and stakeholder testimonials that demonstrate measurable progress toward equity goals. Include any notable collaborations with local districts that have enhanced your ability to serve diverse learners effectively. Focus on your most innovative and impactful practices rather than attempting comprehensive coverage, keeping your response focused and within the 250-word limit.

We seek to make BCCS a welcoming, inclusive community for all families. By providing an excellent academic program, qualified and caring staff, and a robust social/emotional program, we strive to make BCCS a school for Waterbury families that they will not only aspire to attend, but one in which they will also be enthusiastic to remain for the duration of their child's PK-grade 8 years.

Our mission-driven teachers demonstrate a commitment to effectively serve high-needs students and families. The Family Engagement Coordinator is available to support students' social/emotional needs and to connect families with services or other things they might need. All new families receive a home visit from the Family Engagement Coordinator before they arrive at the school. Our school has remained strongly connected to families through the outreach efforts of our teachers, administrators, and particularly the Family Engagement Coordinator.

We collaborate with people from the Foster Grandparents' Program. Their motto is *"Building Relationships to End Poverty"*. Inviting people from the community to become a part of our community has a positive impact on our community.

Understanding the importance of stability in the lives of all children, particularly those from urban areas, we designated the entire City of Waterbury as our charter school's neighborhood. When families move within the city, they are still within our neighborhood, so they are not forced to change schools, which is a real challenge for students in the district schools.

BCCS is a diverse community of learners (96.3% nonwhite, 14.5 SPED, 95.01% eligibility for free and reduced lunch under the Community Eligibility Provision of the National School Lunch Program advancing educational equity.

## APPENDIX B: CHARTER SCHOOL PERFORMANCE FRAMEWORK

The Connecticut State Department of Education's charter school performance framework establishes transparent accountability standards aligned with both state law and National Association of Charter School Authorizers' best practices. These four comprehensive performance standards—with their specific indicators—serve as the foundation for evaluating charter school effectiveness and sustainability. This robust framework guides all phases of the CSDE's oversight process, from initial charter approval through annual monitoring and renewal decisions, ensuring consistent, evidence-based evaluation of each school's educational impact and organizational viability.

Performance Standards:	
<ol style="list-style-type: none"> <li><b>School Performance:</b> Is the school a successful model resulting in strong student outcomes and a positive school climate?</li> <li><b>Stewardship, Governance, and Management:</b> Is the school financially and organizationally healthy and viable?</li> <li><b>Student Population:</b> Is the school promoting equity by effectively attracting, enrolling, and retaining students, particularly among targeted populations?</li> <li><b>Legal Compliance:</b> Is the school acting in compliance with applicable laws and regulations?</li> </ol>	
Performance Standards:	Performance Indicators:
1. School Performance	<ol style="list-style-type: none"> <li>Academic Achievement               <ol style="list-style-type: none"> <li>ELA Performance Index—All Students</li> <li>ELA Performance Index—High Needs Students</li> <li>Math Performance Index—All Students</li> <li>Math Performance Index—High Needs Students</li> <li>Science Performance Index—All Students</li> <li>Science Performance Index—High Needs Students</li> </ol> </li> <li>Academic Growth               <ol style="list-style-type: none"> <li>ELA Academic Growth—All Students</li> <li>ELA Academic Growth—High Needs Students</li> <li>Math Academic Growth—All Students</li> <li>Math Academic Growth—High Needs Students</li> <li>Progress toward English Language Proficiency—Literacy</li> <li>Progress toward English Language Proficiency—Oral</li> </ol> </li> <li>Participation Rates—ELA, Math, Science (a. All Students, b. High Needs)</li> <li>Chronic Absenteeism (a. All Students, b. High Needs)</li> <li>Postsecondary Preparation</li> <li>Postsecondary Readiness</li> <li>On-track to High School Graduation</li> <li>4-year Adjusted Cohort Graduation (All Students)</li> <li>6-year Adjusted Cohort Graduation (High Needs Students)</li> <li>Postsecondary Entrance Rate</li> <li>Physical Fitness</li> <li>Arts Access</li> </ol>
2. Stewardship, Governance, and Management	<ol style="list-style-type: none"> <li>Financial Management</li> <li>Financial Reporting</li> <li>Financial Viability</li> <li>Governance and Management</li> <li>Facility</li> </ol>
3. Student Population	<ol style="list-style-type: none"> <li>Recruitment and Enrollment Process</li> <li>Waitlist and Enrollment Data</li> <li>Demographic Representation</li> <li>Family and Community Support</li> <li>School Culture and Climate</li> </ol>
4. Legal Compliance	<ol style="list-style-type: none"> <li>Open Meetings and Information Management</li> <li>Students with Disabilities</li> <li>English Learners</li> <li>Rights of Students</li> <li>Teacher/Staff Credentials</li> <li>Employee Rights</li> </ol>

## APPENDIX C: STATEMENT OF ASSURANCES

It is imperative that charter schools—as with all other public schools—adopt and uphold the highest ethical and legal standards while delivering excellent academic opportunities for students and their families.

As the authorized representative of **Brass City Charter School**, to the best of my knowledge, I affirm that:

1. Pursuant to C.G.S.A. § 10-66rr, all board members and staff have satisfactorily completed background checks, including a state and national criminal record check and a record check of the Department of Children and Families child abuse and neglect registry.
2. Pursuant to C.G.S.A. § 10-66rr, if applicable, all charter school management organization (CMO) governing board members and staff members, who performs a service involving direct student contact have satisfactorily completed background checks, as described in (1).
3. All contractors doing business with the school, who performs a service involving direct student contact have satisfactorily completed background checks, as described in (1).
4. Records of any and all background checks described above, are on file at **Brass City Charter School** and available for random audit by the Connecticut State Department of Education (CSDE).
5. Pursuant to C.G.S.A. § 10-66oo, **Brass City Charter School** Governing Board has adopted written anti-nepotism and conflict of interest policies consistent with state law and best practices in nonprofit corporate governance, and pursuant to 10-66bb(d), that no member or employee of the Governing Board has a personal or financial interest in any asset, real or personal, of the charter school.
6. Pursuant to C.G.S.A. § 10-66oo, each member of a governing council of a state or local charter school shall complete training related to charter school governing council responsibilities and best practices at least once during the term of the charter, and that no board member of **Brass City Charter School** serves on the board of another charter school or CMO.
7. All public funds received by **Brass City Charter School** have been, or are being, expended prudently and in a manner required by law.
8. All Governing Board meetings are open and accessible to the public, and that **Brass City Charter School** has posted, and continues to post, on any Internet website that the Governing Board operates, the schedule, agenda, and minutes of each Governing Board meeting, including any meeting of a subcommittee of the Governing Board.
9. **Brass City Charter School** does not discriminate in any employment practice, education program, or educational activity on the basis of race, color, religious creed, sex, age, national origin, ancestry, marital status, sexual orientation, gender identity or expression, disability, or any other basis prohibited by Connecticut state and/or federal nondiscrimination laws.
10. **Brass City Charter School** does not operate any school location outside the scope of its approved charter or subsequent State Board of Education approval.

By signing this Statement of Assurances on behalf of the Governing Board of **Brass City Charter School**, I acknowledge that I understand the terms contained herein and affirm the validity of each statement to the best of my knowledge. I further understand that **Brass City Charter School** may be subject to random audit by the CSDE to verify these statements.

**Signature:**



**Name of Board Chairperson:**

**Annie M. Scott**

**Date:**

**10/16/2025**

Brass City Charter School  
Revenue and Expenditures Budget v Actual  
March 31, 2023

Annual Budget

4100 • Government Grants		400 students
	4110 • State Charter School Grant	5,193,200
	4120 • School Nutrition Income	402,900
	4130 Title I and II Grant	181,300
	4133-Title III ELL	2,200
	4134 - Title IV Grant	11,800
	4138-ARP ESSER Grant	126,000
	ARPA Right to Read/Small Town Rt to Rd	86,000
Total 4100 • Government Grants		\$6,003,400
4149	TEAM Reimbursements	400
4200 • Corporate Grants (details below*)		10,000
4300 • Foundation Grants (details below*)		750,000
4520	Indiv, Business Contributions	9,000
4600	Fundraising - School	30,000
4850	Investment Income - Webster	5,000
4900	Miscellaneous Revenue	2,200
	Total Income	\$6,810,000
5110-5160 Payroll		4,126,200
5171-5183 Payroll Taxes/Employee Benefits		866,500
5190 • Pupil Services		89,500
5195 • Employee Training/Development		40,000
5197 • Field Trips		15,000
5198 • Student Transportation		15,000
5210 • Utilities		126,500
5211 • Alarm		9,000
5215 • Dumpster		31,000
5220 • Repair/Maintenance Svc		55,000
5230 • Repair/Maintenance Supplies		38,000
5290-Property Tax		400
5310 • Food - Nutrition Program		186,000
5315 • Nutrition Supplies - Non-Food		11,000
5410 • Textbooks/Periodicals/Software		160,000



Brass City Charter School  
Revenue and Expenditures Budget v Actual  
March 31, 2023

5420 · Classroom Supplies	98,000
5513C-Student Activities	20,000
5515 · Printing and Copying	12,500
5520 · Office Expense	16,000
5522 · Insurance - Liability, D and O	60,000
5523 Insurance-Student Accident	1,000
5525 · Dues & Fees	35,200
5530 · Communications	10,000
5540 · Accounting/Audit	18,000
5546 - Repairs - Instruments/Chromebooks	5,000
5550 · Professional/Technical Svcs	15,000
5600 · Travel and Meetings	2,000
6000 · Fundraising Expense	15,000
5543- Mortgage Interest Expense	340,000
Total Expenses	\$6,416,800
Debt Svc - mortgage principal pymts	130,000
1398 Building Improvements	226,200
1498 Computers/Technology	25,000
1598 Furniture/Equipment	12,000
Total Expenditures	\$6,810,000

Brass City Charter School  
2025-26 Budget

2025-26  
Budget

4100	Government Grants	
	4110 State Charter School Grant	5,225,000
	4120 School Nutrition Income	440,000
	4130 Title I and II Grant	166,500
	4133-Title III ELL	0
	4134 - Title IV Grant	7,000
	DRIP Grant - CSDE	57,000
Total 4100 Government Grants		\$5,895,500
4149	TEAM Reimbursements	0
4200	Corporate Grants	10,000
4300	Foundation Grants	721,500
4520	Indiv, Business Contributions	12,000
4600	Fundraising - School	30,000
4850	Investment Income - Webster	15,000
4900	Miscellaneous Revenue	2,500
	Total Income	\$6,686,500
5110-5160 Payroll		4,080,000
5171-5183 Payroll Taxes/Employee Benefits		1,010,000
5190 Pupil Services		106,100
5195 Employee Training/Development		8,900
5197 Field Trips		9,500
5198 Student Transportation		9,500
5210 Utilities		122,500
5211 Alarm		9,000
5215 Dumpster		32,300
5220 Repair/Maintenance Svc		64,000
5230 Repair/Maintenance Supplies		52,000
5310 Food - Nutrition Program		200,000
5315 Nutrition Supplies - Non-Food		15,400
5410 Textbooks/Periodicals/Software		108,000
5420 Classroom Supplies		56,000
5513C-Student Activities		16,000

Brass City Charter School  
2025-26 Budget

5515 • Printing and Copying		10,000
5520 • Office Expense		4,000
5522 • Insurance - Liability, D and O		80,000
5525 • Dues & Fees		26,000
5530 • Communications		4,100
5540 • Accounting/Audit		15,700
5546 - Repairs - Instruments/Chromebooks		2,500
5550 • Professional/Technical Svcs		24,000
5600 • Travel and Meetings		2,000
6000 • Fundraising Expense		15,000
5543- Mortgage Interest Expense		345,000
Total Expenses		\$6,427,500
Debt Svc - mortgage principal pymts		125,000
1398 Building Improvements		120,000
1498 Computers/Technology		36,000
1598 Furniture/Equipment		3,000
Total Expenditures		\$6,711,500
Transfer from Balance Sheet - Prepaid Exp		-25,000
Total Expenditures from 25-26 income		\$6,686,500

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# **BRASS CITY CHARTER SCHOOL, INC.**

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Annual Financial Statements

For the Year Ended June 30, 2024

**BRASS CITY CHARTER SCHOOL, INC.**

Table of Contents  
For the Year Ended June 30, 2024

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	<u>PAGE</u>
<b>INDEPENDENT AUDITOR'S REPORT</b>	1
 <b>BASIC FINANCIAL STATEMENTS</b>	
Statements of Financial Position	4
Statements of Activities	5
Statements of Cash Flows	6
Statements of Functional Expenses	7
Notes to the Financial Statements	9
 <b>SUPPLEMENTARY SCHEDULES</b>	
Debt Covenant Schedules:	
Schedule of Financial Positions (unaudited)	14
Schedule of Activities (unaudited)	15
Schedule of Cash Flows (unaudited)	16
Schedule of Ratio Calculations (unaudited)	17
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	18
 <b>CONNECTICUT STATE SINGLE AUDIT</b>	
Schedule of Expenditures of State Financial Assistance	20
Notes to Schedule of Expenditures of State Financial Assistance	21
Report on Compliance for Each Major State Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of State Financial Assistance Required by the State Single Audit Act	22
Schedule of Findings and Questioned Costs	25



## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
Brass City Charter School, Inc.

### Report on the Audit of the Financial Statements

#### ***Opinion***

We have audited the accompanying financial statements of the Brass City Charter School, Inc., which comprise the statements of financial position as of June 30, 2024 and 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Brass City Charter School, Inc. as of June 30, 2024, and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

We conducted our audits in accordance with auditing standards generally accepted in the United States of America 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 Brass City Charter School, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

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

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with generally accepted auditing standards and Governmental Auditing Standards, we:

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

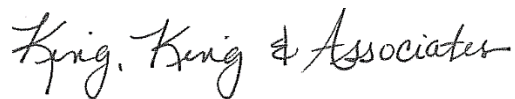
### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of expenditures of state financial assistance, as required by the Connecticut State Single Audit Act, on page 20 is presented for purposes of additional analysis 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 state financial assistance is fairly stated, in all material respects, in relation to the financial statements as a whole.

The schedule of financial position (unaudited), schedule of activities (unaudited), schedule of cash flows (unaudited), and schedule of ratio calculations (unaudited) on pages 14 -17 have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

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

In accordance with Government Auditing Standards, we have also issued our report dated December 13, 2024, on our consideration of Brass City Charter School, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Brass City Charter School, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Brass City Charter School, Inc.'s internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "King, King & Associates".

King, King & Associates, CPAs  
Winsted, CT  
December 13, 2024



**BRASS CITY CHARTER SCHOOL, INC.**

## Statements of Financial Position

June 30, 2024

(With Comparative Totals For June 30, 2023)

<b>ASSETS</b>	<b><u>2024</u></b>	<b><u>2023</u></b>
Current Assets		
Cash	\$ 649,567	\$ 708,553
Investments	299,604	521,044
Grants Receivable	304,178	72,176
Other Receivables, Net of Allowance	1,486,754	978,902
Prepaid Expenses	17,537	26,092
Total Current Assets	<b><u>2,757,640</u></b>	<b><u>2,306,767</u></b>
Property and Equipment		
Land & Buildings	10,142,873	10,142,873
Computers/Technology	213,364	231,491
Furniture and Equipment	425,923	425,962
Less: Accumulated Depreciation	<u>(2,657,234)</u>	<u>(2,263,610)</u>
Total Property and Equipment, Net	<u>8,124,926</u>	<u>8,536,716</u>
<b>Total Assets</b>	<b><u>\$ 10,882,566</u></b>	<b><u>\$ 10,843,483</u></b>
<b>LIABILITIES AND NET ASSETS</b>		
Current Liabilities		
Accounts Payable	\$ 68,031	\$ 89,145
Accrued Expenses	24,675	-
Payroll Liabilities	131,627	160,410
Deferred Revenue	600,000	600,000
Current Portion of Long Term Liabilities	<u>134,619</u>	<u>126,343</u>
Total Current Liabilities	<u>958,952</u>	<u>975,898</u>
Long Term Liabilities		
Mortgage	<u>5,790,296</u>	<u>5,939,262</u>
Total Long Term Liabilities	<u>5,790,296</u>	<u>5,939,262</u>
<b>Total Liabilities</b>	<b><u>6,749,248</u></b>	<b><u>6,915,160</u></b>
Net Assets		
Without Donor Restrictions	<u>4,133,318</u>	<u>3,928,323</u>
<b>Total Net Assets</b>	<b><u>4,133,318</u></b>	<b><u>3,928,323</u></b>
<b>Total Liabilities and Net Assets</b>	<b><u>\$ 10,882,566</u></b>	<b><u>\$ 10,843,483</u></b>

The accompanying notes are an integral part of financial statements.

**BRASS CITY CHARTER SCHOOL, INC.**

Statements of Activities  
For the Year Ended June 30, 2024  
(With Comparative Totals For June 30, 2023)

---

	<b><u>2024</u></b>	<b><u>2023</u></b>
Revenues and Support Without Donor Restrictions		
State Charter School Income	\$ 4,483,080	\$ 4,339,440
School Nutrition Income	322,889	376,364
Title I & II Grants	180,787	177,952
ESSER Grants	429,911	275,014
Special Ed Reimbursement	545,314	562,965
Foundation/Corporate Grants	743,238	616,000
Other Grant Income	12,958	12,611
In-kind (Contributed) Services	624,562	612,181
Contributions	9,385	13,599
Parent Fundraising	29,686	28,802
Other Income	2,553	9,795
Investment Income	28,561	19,054
<b>Total Revenues, and Support</b>	<b><u>7,412,924</u></b>	<b><u>7,043,777</u></b>
Expenses		
Education	6,744,731	6,773,933
Management and General	445,466	402,999
Fundraising	17,732	21,412
<b>Total Expenses</b>	<b><u>7,207,929</u></b>	<b><u>7,198,344</u></b>
<b>Change in Net Assets Without Donor Restrictions</b>	<b>204,995</b>	<b>(154,567)</b>
Net Assets - Beginning of Year	<u>3,928,323</u>	<u>4,082,890</u>
<b>Net Assets - End of Year</b>	<b><u>\$ 4,133,318</u></b>	<b><u>\$ 3,928,323</u></b>

The accompanying notes are an integral part of financial statements.

**BRASS CITY CHARTER SCHOOL, INC.**

Statements of Cash Flows  
For the Year Ended June 30, 2024  
(With Comparative Totals For June 30, 2023)

<b>OPERATING ACTIVITIES</b>	<b><u>2024</u></b>	<b><u>2023</u></b>
Change in Net Assets	\$ 204,995	\$ (154,567)
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	475,100	474,446
Gain/(Loss) on disposal	630	-
Realized/Unrealized Gains/(Losses)	(3,687)	-
<b>(Increase) / Decrease In:</b>		
Grants Receivable	(232,002)	28,206
Other Receivable	(507,852)	(455,512)
Prepaid Expenses	8,555	28,213
<b>(Decrease) / Increase In:</b>		
Accounts Payable	(21,114)	(62,085)
Accrued Expenses	24,675	(5,390)
Deferred Revenue	-	100,000
Payroll Liabilities	(28,783)	(11,981)
<b>Net Cash Provided(Used) by Operating Activities</b>	<b><u>(79,483)</u></b>	<b><u>(58,670)</u></b>
<b>INVESTING ACTIVITIES</b>		
Proceeds from Sale of Investments	250,000	-
Purchase of Investments	(24,874)	(19,054)
Purchase of Fixed Assets	(63,939)	(150,504)
<b>Net Cash (Used) by Investing Activities</b>	<b><u>161,187</u></b>	<b><u>(169,558)</u></b>
<b>FINANCING ACTIVITIES</b>		
Repayment of Financing	(140,690)	(108,175)
<b>Net Cash (Used) by Financing Activities</b>	<b><u>(140,690)</u></b>	<b><u>(108,175)</u></b>
<b>Net Change in Cash flows</b>	<b>(58,986)</b>	<b>(336,403)</b>
Cash, Beginning of Year	708,553	1,044,956
<b>Cash, End of Year</b>	<b><u>\$ 649,567</u></b>	<b><u>\$ 708,553</u></b>
<b>Supplemental Information</b>		
Income Taxes Paid	\$ -	\$ -
Interest Paid	\$ 324,505	\$ 304,990

The accompanying notes are an integral part of financial statements.

**BRASS CITY CHARTER SCHOOL, INC.**

Statements of Functional Expenses  
For the Year Ended June 30, 2024

<b>EXPENSES:</b>	<u>Education</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Salaries and Wages	\$ 3,742,450	\$ 276,549	\$ 5,892	\$ 4,024,891
Employee Benefits and Payroll Taxes	832,584	58,075	1,237	891,896
Total Salaries & Related Expenses	<u>4,575,034</u>	<u>334,624</u>	<u>7,129</u>	<u>4,916,787</u>
Office Expense	957	6,910	-	7,867
Alarm	8,791	54	-	8,845
Books	42,865	-	-	42,865
Communications	-	10,513	-	10,513
Depreciation	473,371	1,729	-	475,100
Dues and Fees	529	22,368	-	22,897
Employee Training	25,113	-	-	25,113
Fundraising Expense	-	-	10,603	10,603
Insurance	7,000	33,330	-	40,330
Interest	322,389	2,116	-	324,505
Miscellaneous	24	355	-	379
Printing and Copying	12,166	-	-	12,166
Professional Fees	957	31,242	-	32,199
Pupil Services	70,324	-	-	70,324
Repairs and Maintenance	238,593	1,385	-	239,978
School Nurse - In-kind	37,479	-	-	37,479
Special Education - In-kind	83,196	-	-	83,196
Student Related Activities	32,909	-	-	32,909
Student Lunch	109,871	-	-	109,871
Supplies	76,429	-	-	76,429
Transportation - In-kind	489,875	-	-	489,875
Trash Removal	27,524	169	-	27,693
Utilities	109,335	671	-	110,006
Total Other Expenses	<u>2,169,697</u>	<u>110,842</u>	<u>10,603</u>	<u>2,291,142</u>
<b>Total Expenses</b>	<b><u>\$ 6,744,731</u></b>	<b><u>\$ 445,466</u></b>	<b><u>\$ 17,732</u></b>	<b><u>\$ 7,207,929</u></b>

The accompanying notes are an integral part of financial statements.

**BRASS CITY CHARTER SCHOOL, INC.**

Statements of Functional Expenses  
For the Year Ended June 30, 2023

<b>EXPENSES:</b>	<u>Education</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Salaries and Wages	\$3,795,681	\$235,897	\$ 5,741	\$ 4,037,319
Employee Benefits	807,786	49,538	1,206	858,530
Total Salaries & Related Expenses	<u>4,603,467</u>	<u>285,435</u>	<u>6,947</u>	<u>4,895,849</u>
Office Expense	1,076	12,975	-	14,051
Alarm	8,941	55	-	8,996
Books	36,645	-	-	36,645
Communications	-	7,860	-	7,860
Depreciation	472,959	1,487	-	474,446
Dues and Fees	-	22,438	-	22,438
Employee Training	24,011	10,000	-	34,011
Fundraising Expense	-	-	14,465	14,465
Insurance	17,298	39,804	-	57,102
Interest	303,131	1,859	-	304,990
Miscellaneous	65	531	-	596
Printing and Copying	7,182	-	-	7,182
Professional Fees	2,397	18,226	-	20,623
Pupil Services	14,060	-	-	14,060
Repairs and Maintenance	232,942	1,412	-	234,354
School Nurse - In-kind	58,473	-	-	58,473
Special Education - In-kind	99,151	-	-	99,151
Student Related Activities	31,285	-	-	31,285
Student Lunch	196,759	-	-	196,759
Supplies	60,219	-	-	60,219
Transportation - In-kind	454,557	-	-	454,557
Trash Removal	25,021	154	-	25,175
Utilities	124,294	763	-	125,057
Total Other Expenses	<u>2,170,466</u>	<u>117,564</u>	<u>14,465</u>	<u>2,302,495</u>
<b>Total Expenses</b>	<b><u>\$ 6,773,933</u></b>	<b><u>\$ 402,999</u></b>	<b><u>\$ 21,412</u></b>	<b><u>\$ 7,198,344</u></b>

The accompanying notes are an integral part of financial statements.

# BRASS CITY CHARTER SCHOOL, INC.

## Notes to the Financial Statements

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### Note 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Organization

The Brass City Charter School, Inc. (BCCS) provides a rigorous academic and holistic social - emotional learning program that will eliminate the achievement gap for underserved students. BCCS enables students to soar academically, develop as people of character, and lead meaningful and productive lives both for themselves and for their community. BCCS is a not-for-profit organization exempt from income tax under Section 501(c)(3) of the U.S. Internal Revenue Code and has been classified as other than a private foundation. The school is funded primarily through state grants and donated services from Waterbury Public Schools and Waterbury Department of Public Health.

#### Income Tax Status

BCCS is organized as a Connecticut non-stock corporation and is exempt from federal income taxes under section 501 (c)(3) of the Internal Revenue Code. In addition, BCCS qualifies for the charitable contribution deduction under Section 170 (b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509 (a)(2).

#### Basis of Accounting

The financial statements of BCCS have been prepared on the accrual basis of accounting, and accordingly, reflect all significant receivables, payables, and other liabilities. Revenue is recognized when earned and expenditures when incurred.

#### Contributions

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. BCCS reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. Support that is restricted by the donor is reported as an increase in unrestricted assets if the restriction expires in the same reporting period in which the support is recognized.

#### Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, BCCS considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

#### Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from outstanding balances. BCCS establishes allowances for amounts that may not be collectible.

#### Property and Equipment

Purchases of Property and Equipment over \$2,000, and building improvements over \$7,500 are capitalized and are carried at cost. Depreciation is computed using the straight-line method over the estimated useful life of the assets as follows:

Buildings & Improvements	20-40 years
Computers	5 years
Furniture & Equipment	7 years

#### Investments

Investments are comprised of money market funds and are reported at fair value with realized gains and losses included in the accompanying statement of activities. The carrying value of money market funds approximates fair value.

## **BRASS CITY CHARTER SCHOOL, INC.**

### **Notes to the Financial Statements**

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#### **Fair Value of Financial Instruments**

In accordance with ASC 820-10, BCCS measures the fair value of its assets and liabilities under a three-level hierarchy, as follows:

**Level 1:** Quoted market prices for identical assets or liabilities to which an entity has access at the measurement date.

**Level 2:** Inputs and information other than quoted market indices included in Level 1 that are observable for the asset or liability, either directly or indirectly. Level 2 inputs include:

- a. Quoted prices for similar assets or liabilities in active markets.
- b. Quoted prices for identical or similar assets in markets that are not active;
- c. Observable inputs other than quoted prices for the asset or liability;
- d. Inputs derived principally from, or corroborated by, observable market data by correlation or by other means.

**Level 3:** Unobservable inputs for the asset or liability. Unobservable inputs should be used to measure the fair value to the extent that observable inputs are not available.

The inputs or methodology used in valuing securities are not necessarily an indication of the risk associated with investing in those securities. BCCS's mutual funds were valued using Level 1 measurements.

#### **Deferred Revenue**

Deferred revenue consists of a grant received for general operating support. The revenue is restricted to general operating expenditures and any unspent support must be returned to the grantor.

#### **Donated Property and Equipment**

Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Such donations are reported as support without donor restrictions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use, and contributions of cash that must be used to acquire property and equipment, are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, BCCS reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. BCCS reclassifies net assets with donor restrictions to net assets without donor restriction at that time.

#### **Donated Services**

The majority of voluntary services donated by individuals have not been reflected in the financial statements. These services provided do not meet the criteria for recognition under ASC 958-605-25-16; however, special voluntary services that meet the criteria for recognition are reported as donated services and expensed in the same year as discussed in Note 4.

#### **Expense Allocation**

The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Each expenditure is examined and then classified to one of the following functional categories; education, management and general, and fundraising. For certain expenditures a ratio based on time and effort is used to allocate to the appropriate aforementioned categories.

## BRASS CITY CHARTER SCHOOL, INC.

### Notes to the Financial Statements

#### Estimates

Management uses estimates and assumptions in preparing financial statements, as required by generally accepted accounting principles (GAAP). Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

#### Review for Subsequent Events

In connection with the preparation of the financial statements of BCCS as of and for the year ended June 30, 2024, events and transactions subsequent to June 30, 2024, through December 13, 2024, the date the financial statements were available to be issued, have been evaluated by BCCS's management for possible adjustment and/or disclosure.

#### Note 2 – DETAIL NOTES ON ASSETS, LIABILITIES, AND NET ASSETS

##### Cash and Cash Equivalents

At June 30, 2024 and 2023, the carrying amounts of BCCS deposits were \$649,567 and \$708,553 and the bank balance was \$721,341 and \$712,294, respectively. \$250,000 of the bank balance was insured by the FDIC both years. \$471,341 and \$462,294 was uninsured in each year, respectively.

##### Fair Value Measurements

At June 30, 2024, the inputs used in valuing BCCS's investments, which are carried at fair value, were as follows:

Description	June 30, 2024	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Cash and Equivalents	\$ 30	\$ 30	\$ -	\$ -
Mutual Funds	299,574	299,574	-	-
Total	<u>\$ 299,604</u>	<u>\$ 299,604</u>	<u>\$ -</u>	<u>\$ -</u>

##### Receivables

At June 30, 2024, BCCS had \$304,178 in grants receivable and \$1,557,949 in gross other receivables, respectively. BCCS reported the other receivables net of an allowance for doubtful accounts balance of \$71,195 related to special education costs billed to the City of Waterbury in fiscal year 2019. \$1,553,833 of the gross other receivables are due to BCCS from the City of Waterbury for special education costs (see Note 5), of which \$136,948 was a portion of the amount billed to the City in fiscal year 2024.



## BRASS CITY CHARTER SCHOOL, INC.

### Notes to the Financial Statements

---

#### Liabilities

BCCS entered into a Series A Bond Loan Agreement held by Webster Public Finance Corporation. The interest rate was fixed under an interest rate swap agreement at 3.92%. Commencing with the fiscal year beginning on July 1, 2021, and continuing each fiscal year thereafter, the Institution shall pay to the Purchaser an annual fee equal to 0.5% of the outstanding balance of the Note as of June of the preceding fiscal year, 50% of such fee being payable on October 15 and April 15 of each such fiscal year.

BCCS entered into a Loan Agreement held by BlueHub Loan Fund, Inc. Interest only payments were made through August 2020. Commencing thereafter, the Institution shall pay to the Purchaser a monthly principal and interest payment through August 1, 2023, at which point the rate shall be reset at the then 5-year daily Treasury Yield Curve Rate plus 316 basis points. The minimum rate will be 6% and the maximum rate will be 8%.

The following is a summary of the future mortgage principal payments under the Series A Loan Agreement and the BlueHub Loan Agreement:

2024-2025	\$ 134,619
2025-2026	142,918
2026-2027	151,185
2027-2028	178,307
2028-2029	14,444

#### Availability and Liquidity Information

The Organization's following financial assets are available within one year of the statement of financial position date for general expenditure. As part of Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. BCCS construction financing includes loan covenants that require BCCS to maintain specific ratios for debt coverage and number of days cash on hand.

Cash and Cash Equivalents	\$649,567
Investments	299,604
Receivables	<u>1,790,932</u>

Financial assets, at year end	<u>2,740,103</u>
-------------------------------	------------------

Less those unavailable for general expenditures within one year, due to:

Receivables that may not be collected within one year:	<u>(1,553,833)</u>
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Financial assets available to meet cash needs for general expenditures within one year	<u>\$1,186,270</u>
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#### Line of Credit

BCCS also maintains a \$100,000 line of credit with a bank to help finance its cash flows while waiting for grant funds to be received. The line of credit is linked to a BCCS checking account and funds are deposited as needed. There was no outstanding balance at June 30, 2024 or 2023.

## **BRASS CITY CHARTER SCHOOL, INC.**

### **Notes to the Financial Statements**

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#### **Note 3 – CONCENTRATION OF SUPPORT**

BCCS received per-pupil allocation funds from the State of Connecticut and significant operating grants from two foundations that collectively represented approximately 70% and 71% of its annual income for the years ending June 30, 2024 and 2023, respectively.

#### **Note 4– IN-KIND (CONTRIBUTED) SERVICES**

BCCS received in-kind services during the year from Waterbury Public Schools and Nonprofits Counsel LLC. Waterbury Public school provided BCCS with the actual in-kind expenses for a school nurse in the amount of \$37,479, special education program in the amount of \$31,189, and for transportation in the amount of \$489,875. Nonprofits Counsel LLC provided BCCS with pro bono services of \$52,007.

#### **Note 5– CONTINGENCIES**

The City of Waterbury has disputed the amount of special education costs billed to it by BCCS. BCCS maintains that the amounts billed were appropriate. The CT State Department of Education stated it will weigh in on the dispute and ruled in favor of BCCS in May 2024.

**BRASS CITY CHARTER SCHOOL, INC.**

Schedule of Financial Position (unaudited)

June 30, 2024

<b>ASSETS</b>	<b>Period Ended 12/31/2023</b>	<b>Period Ended 6/30/2024</b>
Current Assets		
Cash	\$ 1,560,422	\$ 649,567
Investment	534,269	299,604
Grants Receivable	54,705	304,178
Other Receivable, Net of Allowance	1,215,856	1,486,754
Prepaid Expenses	13,900	17,537
Total Current Assets	<b><u>3,379,152</u></b>	<b><u>2,757,640</u></b>
Property and Equipment		
Land & Buildings	10,142,873	10,142,873
Computers/Technology	277,616	213,364
Furniture and Equipment	442,935	425,923
Less: Accumulated Depreciation	<u>(2,263,608)</u>	<u>(2,657,234)</u>
Total Property and Equipment, Net	<u>8,599,816</u>	<u>8,124,926</u>
<b>Total Assets</b>	<b><u>\$ 11,978,968</u></b>	<b><u>\$ 10,882,566</u></b>
<b>LIABILITIES AND NET ASSETS</b>		
Current Liabilities		
Accounts Payable	\$ 161,770	\$ 68,031
Accrued Expenses	-	24,675
Payroll Liabilities	22,374	131,627
Deferred Revenue	-	600,000
Current Portion of Long Term Debt	<u>130,370</u>	<u>134,619</u>
Total Current Liabilities	<u>314,514</u>	<u>958,952</u>
Long Term Liabilities		
Mortgage Payable	<u>5,862,494</u>	<u>5,790,296</u>
Total Long Term Liabilities	<u>5,862,494</u>	<u>5,790,296</u>
<b>Total Liabilities</b>	<b><u>6,177,008</u></b>	<b><u>6,749,248</u></b>
Net Assets		
Without Donor Restrictions	<u>5,801,960</u>	<u>4,133,318</u>
<b>Total Net Assets</b>	<b><u>5,801,960</u></b>	<b><u>4,133,318</u></b>
<b>Total Liabilities and Net Assets</b>	<b><u>\$ 11,978,968</u></b>	<b><u>\$ 10,882,566</u></b>

See the Independent Auditor's Report.

**BRASS CITY CHARTER SCHOOL, INC.**

Schedule of Activities (unaudited)  
For the Trailing Twelve Month Period Ended  
June 30, 2024

	6-month Period Ended <u>12/31/2023</u>	6-month Period Ended <u>6/30/2024</u>	12-month Period Ended <u>6/30/2024</u>
<b>NET ASSETS WITHOUT DONOR RESTRICTIONS</b>			
Revenues and Support			
State Charter School Income	\$ 3,362,310	\$ 1,120,770	\$ 4,483,080
School Nutrition Income	153,582	169,307	322,889
Title I & II Grants	84,271	96,516	180,787
ESSER Grants	85,416	344,495	429,911
Special Ed Reimbursement	242,643	302,671	545,314
Foundation/Corporate Grants	743,238	-	743,238
Other Grant Income	-	12,958	12,958
In-kind (Contributed) Services & Goods	-	624,562	624,562
Contributions	1,262	8,123	9,385
Parent Fundraising	17,764	11,922	29,686
Other Income	1,285	1,268	2,553
Investment Income	13,225	15,336	28,561
<b>Total Revenues and Support</b>	<b><u>4,704,996</u></b>	<b><u>2,707,928</u></b>	<b><u>7,412,924</u></b>
Expenses			
Salaries and Wages	1,791,091	2,233,800	4,024,891
Employee Benefits and Payroll Taxes	377,014	514,882	891,896
Office Expense	5,763	2,104	7,867
Alarm	6,647	2,198	8,845
Books	42,505	360	42,865
Communications	6,333	4,180	10,513
Depreciation	228,048	247,052	475,100
Dues and Fees	19,404	3,493	22,897
Employee Training	21,407	3,706	25,113
Fundraising Fees	8,140	2,463	10,603
Insurance	40,330	-	40,330
Interest Expense - Not Paid from Reserves	162,242	162,263	324,505
Miscellaneous	355	24	379
Printing and Copying	6,355	5,811	12,166
Professional Fees	27,286	4,913	32,199
Pupil Services	22,840	47,484	70,324
Repairs and Maintenance	137,030	102,948	239,978
In-kind Services & Goods	-	610,550	610,550
Student Related Activities	813	32,096	32,909
Student Lunch	72,252	37,619	109,871
Supplies	45,555	30,874	76,429
Trash Removal	13,847	13,846	27,693
Utilities	48,828	61,178	110,006
Exchange	(24,675)	24,675	-
<b>Total Expenses</b>	<b><u>3,059,410</u></b>	<b><u>4,148,519</u></b>	<b><u>7,207,929</u></b>
<b>Change in Net Assets Without Donor Restrictions</b>	<b><u>1,645,586</u></b>	<b><u>(1,440,591)</u></b>	<b><u>204,995</u></b>
Net Assets - Beginning of Period	3,928,323	5,573,909	3,928,323
<b>Net Assets - End of Period</b>	<b><u>\$ 5,573,909</u></b>	<b><u>\$ 4,133,318</u></b>	<b><u>\$ 4,133,318</u></b>

See the Independent Auditor's Report.

**BRASS CITY CHARTER SCHOOL, INC.**

Schedule of Cash Flows (unaudited)  
For the Trailing Twelve Month Period Ended  
June 30, 2024

	6-month Period Ended <u>12/31/2023</u>	6-month Period Ended <u>6/30/2024</u>	12-month Period Ended <u>6/30/2024</u>
<b>OPERATING ACTIVITIES</b>			
Change in Net Assets Without Donor Restrictions	\$ 1,645,586	\$ (1,440,591)	\$ 204,995
Adjustments to reconcile change in net assets to net cash (used)provided by operating activities			
Depreciation	228,048	247,052	475,100
Gain/(Loss) on disposal	-	630	630
Realized/Unrealized Gains/(Losses)	(3,708)	21	(3,687)
<b>(Increase) / Decrease In:</b>			
Grants Receivable	(249,473)	17,471	(232,002)
Other Receivable	(270,898)	(236,954)	(507,852)
Prepaid Expenses	(3,637)	12,192	8,555
<b>(Decrease) / Increase In:</b>			
Accounts Payable	(93,739)	72,625	(21,114)
Accrued Expenses	24,675	-	24,675
Deferred Revenue	(600,000)	600,000	-
Payroll Liabilities	(109,253)	80,470	(28,783)
<b>Net Cash (Used)Provided by Operating Activities</b>	<b><u>567,601</u></b>	<b><u>(647,084)</u></b>	<b><u>(79,483)</u></b>
<b>INVESTING ACTIVITIES</b>			
Proceeds for Sale of Investments	-	250,000	250,000
Purchase of Investments	(13,226)	(11,648)	(24,874)
Purchase of Fixed Assets	(114,264)	50,325	(63,939)
<b>Net Cash Used For Investing Activities</b>	<b><u>(127,490)</u></b>	<b><u>288,677</u></b>	<b><u>161,187</u></b>
<b>FINANCING ACTIVITIES</b>			
Repayment of Financing	(72,198)	(68,492)	(140,690)
<b>Net Cash Used by Financing Activities</b>	<b><u>(72,198)</u></b>	<b><u>(68,492)</u></b>	<b><u>(140,690)</u></b>
<b>(Decrease) / Increase in Cash and Cash Equivalents</b>	<b>367,913</b>	<b>(426,899)</b>	<b>(58,986)</b>
Cash Without Donor Restrictions, Beginning of Period	708,553	1,076,466	708,553
<b>Cash Without Donor Restrictions, End of Period</b>	<b><u>\$ 1,076,466</u></b>	<b><u>\$ 649,567</u></b>	<b><u>\$ 649,567</u></b>
<b>Supplemental Information</b>			
Income Taxes Paid	\$ -	\$ -	\$ -
Interest Paid	\$ 162,242	\$ 162,263	\$ 324,505

See the Independent Auditor's Report.

**BRASS CITY CHARTER SCHOOL, INC.**  
Schedule of Ratio Calculations (unaudited)  
For the Trailing Twelve Month Period Ended  
June 30, 2024

	6-month Period Ended <u>12/31/2023</u>	6-month Period Ended <u>6/30/2024</u>	12-month Period Ended <u>6/30/2024</u>
<b><u>Fixed Charge Coverage Ratios Calculation</u></b>			
Change in Operating Net Assets	\$ 1,645,586	\$ (1,440,591)	\$ 204,995
Depreciation Expense	228,048	247,052	475,100
Unrealized (Gain/Loss) on Investments	(3,708)	21	(3,687)
Interest Paid	162,242	162,263	324,505
In-Kind Activity			
Inkind Services & Goods Income	-	(624,562)	(624,562)
Inkind Services & Goods Expense	-	624,562	624,562
<b>Adjusted Change in Operating Net Assets</b>	<b>2,032,168</b>	<b>(1,031,255)</b>	<b>1,000,913</b>
Interest Expense - Not Paid from Reserves			
Webster Interest Expense	68,602	57,710	126,312
BlueHub Interest Expense	93,640	104,545	198,185
Principal Payments on LTD			
Webster Principal Payments	33,151	34,514	67,665
BlueHub Principal Payments	39,590	33,436	73,026
	÷ \$ 234,983	\$ 230,205	\$ 465,188
<b>Combined Fixed Charge Coverage Ratio</b>	<b>864.81%</b>	<b>-447.97%</b>	<b>215.16%</b>
<b>Senior Fixed Charge Coverage Ratio</b>	<b>1997.16%</b>	<b>-1118.21%</b>	<b>516.00%</b>
<b><u>Days Cash on Hand Calculation</u></b>			
		6-month Period Ended <u>12/31/2023</u>	12-month Period Ended <u>6/30/2024</u>
Cash & Cash Equivalents		\$ 1,560,422	\$ 649,567
Liquid Investments		534,269	299,604
<b>Liquid Assets</b>		<b>2,094,691</b>	<b>949,171</b>
Days in a Year	×	365	365
		764,562,215	346,447,415
Total Expenses	÷	3,059,410	7,207,929
Depreciation		(228,048)	(475,100)
Nutrition Revenue - Commodities			(17,356)
Inkind Services & Goods Expense		-	(624,562)
<b>Net Operating Expense</b>		<b>\$ 2,831,362</b>	<b>\$ 6,090,911</b>
<b>Days Cash on Hand</b>		<b>270.03</b>	<b>56.88</b>

See the Independent Auditor's Report.

**Independent Auditors' Report on Internal Control over Financial Reporting and  
on Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards***

To the Board of Directors of  
Brass City Charter School, Inc.

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 the Brass City Charter School, Inc., which comprise the statement of financial position as of June 30, 2024 and the related statements of activities, functional expenses, and cash flows for the year ended, and the related notes to the financial statements, and have issued our report thereon dated December 13, 2024.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Brass City Charter School, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Brass City Charter School, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Brass City Charter School, Inc.'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 combination of deficiencies, in internal control such, that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

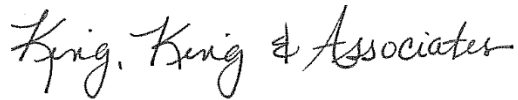
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Brass City Charter School, Inc.'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 result of that testing, and not to provide an opinion on the effectiveness of the Brass City Charter School, Inc.'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 Brass City Charter School, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



King, King & Associates, CPAs  
Winsted, CT  
December 13, 2024



**BRASS CITY CHARTER SCHOOL, INC.**  
Schedule of Expenditures of State Financial Assistance  
For the Year Ended June 30, 2024

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State Grantor Pass-Through <u>Grantor Program Title:</u>	State Grant Program <u>CORE-CT Number</u>	<u>Expenditures</u>
<b>CT Department of Education</b>		
Child Nutrition State Match	11000-SDE64370-16211-82051	\$ 2,460
School Breakfast Program	11000-SDE64370-17046-82057	2,652
Healthy Food Initiative	11000-SDE64370-16212-82010	4,633
Talent Development	11000-SDE64370-12552-84131	408
Charter Schools	11000-SDE64370-16119-84179	<u>4,483,080</u>
<b>Total State Financial Assistance</b>		<b><u>\$ 4,493,233</u></b>

See notes to schedule.

**BRASS CITY CHARTER SCHOOL, INC.**  
**NOTES TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED JUNE 30, 2024**

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The accompanying schedule of expenditures of state financial assistance includes state grant activity of the Brass City Charter School, Inc. under programs of the State of Connecticut for the fiscal year ended June 30, 2024. Various departments and agencies of the State of Connecticut have provided financial assistance through grants and other authorizations in accordance with the General Statutes of the State of Connecticut. These financial assistance programs fund several educational programs.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the Brass City Charter School, Inc. conform to accounting principles generally accepted in the United States of America as applicable to not-for-profit organizations.

The information in the Schedule of Expenditures of State Financial Assistance is presented based upon regulations established by the State of Connecticut, Office of Policy and Management.

**Basis of Accounting**

The financial statements contained in the Brass City Charter School, Inc.'s annual audit report are prepared on the accrual basis of accounting. The following is a summary of such basis:

- Revenues are recognized when earned.
- Expenditures are recorded when incurred.

The expenditures reported on the Schedule of Expenditures of State Financial Assistance are reported on the accrual basis of accounting. In accordance with Section 4-236-22 of the Regulations to the State Single Audit, certain grants are not dependent on expenditure activity, and accordingly, are considered to be expended in the fiscal year of receipt. These grant program receipts are reflected in the expenditures column of the Schedule of Expenditures of State Financial Assistance.

**Independent Auditors' Report on Compliance for Each Major State Program;  
Report on Internal Control over Compliance; and Report on the Schedule of  
Expenditures of State Financial Assistance Required by the State Single Audit Act**

To the Board of Directors of  
Brass City Charter School, Inc.

**Report on Compliance for Each Major State Program**  
***Opinion on Each major State Program***

We have audited the Brass City Charter School, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of the Brass City Charter School, Inc.'s major state programs for the year ended June 30, 2024. The Brass City Charter School, Inc.'s major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Brass City Charter School, Inc. 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 state programs for the year ended June 30, 2024.

***Basis for Opinion on Each Major State 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; and the audit requirements of the State Single Audit Act (C.G.S. Sections 4-230 to 4-236). Our responsibilities under those standards and the State Single Audit Act are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Brass City Charter School, Inc. 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 state program. Our audit does not provide a legal determination of Brass City Charter School, Inc.'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 Brass City Charter School, Inc.'s state 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 Brass City Charter School, Inc.'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 State Single Audit 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 Brass City Charter School, Inc.'s compliance with the requirements of each major state program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the State Single Audit Act, 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 Brass City Charter School, Inc.'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 Brass City Charter School, Inc.'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 State Single Audit Act, but not for the purpose of expressing an opinion on the effectiveness of Brass City Charter School, Inc.'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.

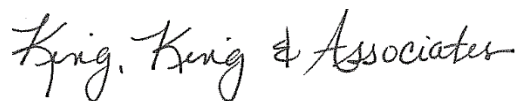
### **Report on Internal Control Over Compliance**

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 state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or 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 state 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 combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state 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 State Single Audit Act. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in cursive script that reads "King, King & Associates".

King, King & Associates, CPAs  
Winsted, CT  
December 13, 2024

**BRASS CITY CHARTER SCHOOL, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

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**I. SUMMARY OF AUDITOR'S RESULTS**

*Financial Statements*

We audited the financial statements of the Brass City Charter School, Inc. as of and for the year ended June 30, 2024, and issued our unmodified report thereon dated December 13, 2024.

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_\_\_ Yes    ✓ No
- Significant deficiency(ies) identified? \_\_\_\_\_ Yes    ✓ None Reported

Noncompliance material to financial statements noted?

\_\_\_\_\_ Yes    ✓ No

*State Financial Assistance*

Internal control over major programs:

- Material weakness(es) identified? \_\_\_\_\_ Yes    ✓ No
- Significant deficiency(ies) identified? \_\_\_\_\_ Yes    ✓ None Reported

We have issued an unmodified opinion relating to compliance for major State programs.

Any audit findings disclosed that are required to be reported in accordance with Section 4-236-24 of the Regulations to the State Single Audit Act?

\_\_\_\_\_ Yes    ✓ No

The following schedule reflects the major program included in the audit:

<b>State Grantor and Program</b>	<b>State Core - CT Number</b>	<b><u>Expenditures</u></b>
<b>CT Department of Education:</b>		
Charter Schools	11000-SDE64370-16119-84179	\$4,483,080
• Dollar threshold used to distinguish between type A and type B programs		<u>\$200,000</u>

**BRASS CITY CHARTER SCHOOL, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2024**  
**(CONTINUED)**

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**II. FINANCIAL STATEMENT FINDINGS**

- We issued reports, dated December 13, 2024 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*.
- Our report on compliance indicated no reportable instances of noncompliance.

**III. STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS**

- No findings or questioned costs are reported relating to State Financial Assistance Programs.

## Return of Organization Exempt From Income Tax

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

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

2023

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

<b>A</b> For the 2023 calendar year, or tax year beginning 7/01, 2023, and ending 6/30, 2024	
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> BRASS CITY CHARTER SCHOOL 289 WILLOW STREET WATERBURY, CT 06710
<b>D</b> Employer identification number 46-2366321	<b>E</b> Telephone number (203) 527-5942
<b>G</b> Gross receipts \$ 6,788,362.	<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions.
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	<b>F</b> Name and address of principal officer: BARBARA RUGGIERO SAME AS C ABOVE
<b>J</b> Website: WWW.BRASSCITYCHARTER.ORG	<b>H(c)</b> Group exemption number
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other	<b>L</b> Year of formation: 2013 <b>M</b> State of legal domicile: CT

## Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: BRASS CITY CHARTER SCHOOL (BCCS) PROVIDES A RIGOROUS ACADEMIC AND HOLISTIC SOCIAL-EMOTIONAL LEARNING PROGRAM THAT WILL ELIMINATE THE ACHIEVEMENT GAP FOR UNDER-SERVED STUDENTS.		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	11
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	11
	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	137
Revenue	6	Total number of volunteers (estimate if necessary)	6	14
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.
	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	2,063,307.	2,274,168.
Expenses	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	4,339,440.	4,483,080.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	19,055.	28,561.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	9,795.	2,553.
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	6,431,597.	6,788,362.
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	4,895,849.	4,916,787.
	b	Total fundraising expenses (Part IX, column (D), line 25)		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	17,732.	
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,690,314.	1,680,592.
Not Assets or Fund Balances	19	Revenue less expenses. Subtract line 18 from line 12	6,586,163.	6,597,379.
	20	Total assets (Part X, line 16)	-154,566.	190,983.
	21	Total liabilities (Part X, line 26)		
	22	Net assets or fund balances. Subtract line 21 from line 20	Beginning of Current Year	End of Year
		10,843,483.	10,882,566.	
		6,915,160.	6,749,248.	
		3,928,323.	4,133,318.	

## Part II Signature Block

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

Sign Here	Signature of officer	Date		
	ANNIE M. SCOTT	CHAIRMAN		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	ROBERT E. KING, CPA	ROBERT E. KING, CPA		P00083643
	Firm's name	KING, KING & ASSOCIATES, CPAS		
	Firm's address	170 HOLABIRD AVE WINSTED, CT 06098		
		Firm's EIN	06-1392255	
		Phone no.	(860) 379-0215	

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No



**Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III ☒ **X****1** Briefly describe the organization's mission:SEE SCHEDULE O**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

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

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

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

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code: ) (Expenses \$ 6,134,181. including grants of \$ ) (Revenue \$ 4,483,080.)

BRASS CITY CHARTER SCHOOL (BCCS) PROVIDES A RIGOROUS ACADEMIC AND HOLISTIC  
SOCIAL-EMOTIONAL LEARNING PROGRAM THAT WILL ELIMINATE THE ACHIEVEMENT GAP FOR  
UNDERSERVED STUDENTS. BCCS ENABLES STUDENTS TO SOAR ACADEMICALLY, DEVELOP AS PEOPLE  
OF CHARACTER, AND LEAD MEANINGFUL AND PRODUCTIVE LIVES BOTH FOR THEMSELVES AND FOR  
THEIR COMMUNITY.

**4b** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )**4c** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )**4d** Other program services (Describe on Schedule O.)

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

**4e** Total program service expenses 6,134,181.

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A.....	<b>1</b> X	
<b>2</b> Is the organization required to complete Schedule B, Schedule of Contributors? See instructions.....	<b>2</b> X	
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I.....	<b>3</b>	X
<b>4 Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II.....	<b>4</b> X	
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III.....	<b>5</b>	X
<b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I.....	<b>6</b>	X
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II.....	<b>7</b>	X
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III.....	<b>8</b>	X
<b>9</b> Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV.....	<b>9</b>	X
<b>10</b> Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? If "Yes," complete Schedule D, Part V.....	<b>10</b>	X
<b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.....	<b>11a</b> X	
<b>b</b> Did the organization report an amount for investments — other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII.....	<b>11b</b>	X
<b>c</b> Did the organization report an amount for investments — program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII.....	<b>11c</b>	X
<b>d</b> Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX.....	<b>11d</b>	X
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.....	<b>11e</b>	X
<b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X.....	<b>11f</b>	X
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII.....	<b>12a</b> X	
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional.....	<b>12b</b>	X
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E.....	<b>13</b> X	
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?.....	<b>14a</b>	X
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV.....	<b>14b</b>	X
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV.....	<b>15</b>	X
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV.....	<b>16</b>	X
<b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions.....	<b>17</b>	X
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II.....	<b>18</b> X	
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III.....	<b>19</b>	X
<b>20a</b> Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H.....	<b>20a</b>	X
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?.....	<b>20b</b>	
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II.....	<b>21</b>	X

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

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

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response or note to any line in this Part V. ☐

	Yes	No
<b>1a</b> Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable. ....	<b>1a</b>	9
<b>b</b> Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable. ....	<b>1b</b>	0
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....	<b>1c</b>	

**Part V** Statements Regarding Other IRS Filings and Tax Compliance (continued)

	Yes	No
<b>2a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. . . . .	<b>2a</b> 137	
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? . . . . .	<b>2b</b> X	
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .	<b>3a</b>	X
<b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O. . . . .	<b>3b</b>	
<b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .	<b>4a</b>	X
<b>b</b> If "Yes," enter the name of the foreign country . . . . . See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .	<b>5a</b>	X
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . .	<b>5b</b>	X
<b>c</b> If "Yes," to line 5a or 5b, did the organization file Form 8886-T? . . . . .	<b>5c</b>	
<b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . . . .	<b>6a</b>	X
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .	<b>6b</b>	
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . . . .	<b>7a</b>	X
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .	<b>7b</b>	
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .	<b>7c</b>	X
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year. . . . .	<b>7d</b>	
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .	<b>7e</b>	X
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .	<b>7f</b>	X
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . .	<b>7g</b>	
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . .	<b>7h</b>	
<b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . . . .	<b>8</b>	
<b>9 Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b> Did the sponsoring organization make any taxable distributions under section 4966? . . . . .	<b>9a</b>	
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . . .	<b>9b</b>	
<b>10 Section 501(c)(7) organizations.</b> Enter:		
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12. . . . .	<b>10a</b>	
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. . . . .	<b>10b</b>	
<b>11 Section 501(c)(12) organizations.</b> Enter:		
<b>a</b> Gross income from members or shareholders. . . . .	<b>11a</b>	
<b>b</b> Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . .	<b>11b</b>	
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . . . .	<b>12a</b>	
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year. . . . .	<b>12b</b>	
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? . . . . . <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>	
<b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. . . . .	<b>13b</b>	
<b>c</b> Enter the amount of reserves on hand . . . . .	<b>13c</b>	
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year? . . . . .	<b>14a</b>	X
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O. . . . .	<b>14b</b>	
<b>15</b> Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? . . . . . If "Yes," see the instructions and file Form 4720, Schedule N.	<b>15</b>	X
<b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income? . . . . . If "Yes," complete Form 4720, Schedule O.	<b>16</b>	X
<b>17 Section 501(c)(21) organizations.</b> Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? . . . . . If "Yes," complete Form 6069.	<b>17</b>	

**Part VI Governance, Management, and Disclosure.** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.Check if Schedule O contains a response or note to any line in this Part VI. ☒ **X****Section A. Governing Body and Management**

	1a	11	Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year. .... If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		11		
<b>b</b> Enter the number of voting members included on line 1a, above, who are independent. ....	<b>1b</b>	11		
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? .....			2	X
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? .....			3	X
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? .....			4	X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? .....			5	X
<b>6</b> Did the organization have members or stockholders? .....			6	X
<b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? .....			7a	X
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? .....			7b	X
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
<b>a</b> The governing body? .....			8a	X
<b>b</b> Each committee with authority to act on behalf of the governing body? .....			8b	X
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O. ....			9	X

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

	Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates? .....	10a	X
<b>b</b> If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? .....	10b	
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? .....	11a	X
<b>b</b> Describe on Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O		
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13. ....	12a	X
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? .....	12b	X
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done. SEE SCHEDULE O	12c	X
<b>13</b> Did the organization have a written whistleblower policy? .....	13	X
<b>14</b> Did the organization have a written document retention and destruction policy? .....	14	X
<b>15</b> Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>a</b> The organization's CEO, Executive Director, or top management official. SEE SCHEDULE O	15a	X
<b>b</b> Other officers or key employees of the organization. SEE SCHEDULE O	15b	X
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? .....	16a	X
<b>b</b> If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? .....	16b	

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed NONE

**18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
☐ Own website ☐ Another's website ☒ Upon request ☒ Other (explain on Schedule O) SEE SCH. O

**19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. SEE SCHEDULE O

**20** State the name, address, and telephone number of the person who possesses the organization's books and records.  
 NANCY LANDONA 289 WILLOW STREET WATERBURY CT 06710 (203) 527-5942

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response or note to any line in this Part VII. ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) BARBARA RUGGIERO EXECUTIVE DIR.	40 0			X				159,855.	0.	60.
(2) NANCY LADONA COO	40 0					X		126,043.	0.	4,179.
(3) ANNIE M. SCOTT CHAIRMAN	2 0	X		X				0.	0.	0.
(4) ANTHONY GAY DIRECTOR	1 0	X						0.	0.	0.
(5) JONATHAN GOTTERER DIRECTOR	1 0	X						0.	0.	0.
(6) ANA ROSA SECRETARY	2 0	X		X				0.	0.	0.
(7) OLIVIA DEGENNARO DIRECTOR	2 0	X						0.	0.	0.
(8) SUBIRA GORDON DIRECTOR	2 0	X		X				0.	0.	0.
(9) ASHLYN VICENCIO DIRECTOR	1 0	X						0.	0.	0.
(10) JOSEPH JOHNSON DIRECTOR	1 0	X						0.	0.	0.
(11) DONALD J. THOMPSON DIRECTOR	1 0	X						0.	0.	0.
(12) MARIA VEGA DIRECTOR	1 0	X						0.	0.	0.
(13)										
(14)										

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) -----										
(16) -----										
(17) -----										
(18) -----										
(19) -----										
(20) -----										
(21) -----										
(22) -----										
(23) -----										
(24) -----										
(25) -----										
<b>1b Subtotal</b> .....								285,898.	0.	4,239.
<b>c Total from continuation sheets to Part VII, Section A</b> .....								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b> .....								285,898.	0.	4,239.
<b>2</b> Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization	2									

**3** Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual.

	Yes	No
<b>3</b>		X
<b>4</b>	X	
<b>5</b>		X

**4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual.

**5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person.

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
MICHAEL H BEAM 267 IVY DRIVE BRISTOL, CT 06010	MAINTENANCE CUSTDL CONST	114,842.

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization

1

**Part VIII** Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
<b>Contributions, Gifts, Grants, and Other Similar Amounts</b>	1a	Federated campaigns	1a			
	b	Membership dues	1b			
	c	Fundraising events	1c	29,686.		
	d	Related organizations	1d			
	e	Government grants (contributions)	1e	1,491,859.		
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	752,623.		
	g	Noncash contributions included in lines 1a-1f	1g			
	h Total. Add lines 1a-1f			2,274,168.		
	<b>Program Service Revenue</b>	2a PER PUPIL SERVICES		Business Code	611110	4,483,080.
b						
c						
d						
e						
f		All other program service revenue				
g Total. Add lines 2a-2f			4,483,080.			
<b>Other Revenue</b>		3 Investment income (including dividends, interest, and other similar amounts)			28,561.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a	Gross rents	(i) Real			
			(ii) Personal			
	b	Less: rental expenses	6b			
	c	Rental income or (loss)	6c			
	d Net rental income or (loss)					
	7a	Gross amount from sales of assets other than inventory	(i) Securities			
			(ii) Other			
	b	Less: cost or other basis and sales expenses	7b			
	c	Gain or (loss)	7c			
	d Net gain or (loss)					
	8a	Gross income from fundraising events (not including \$ 29,686. of contributions reported on line 1c). See Part IV, line 18				
b	Less: direct expenses	8b				
c Net income or (loss) from fundraising events						
9a	Gross income from gaming activities. See Part IV, line 19					
b	Less: direct expenses	9b				
c Net income or (loss) from gaming activities						
10a	Gross sales of inventory, less returns and allowances					
b	Less: cost of goods sold	10b				
c Net income or (loss) from sales of inventory						
<b>Miscellaneous Revenue</b>	11a MISCELLANEOUS		Business Code	900099	2,553.	2,553.
	b					
	c					
	d	All other revenue				
	e Total. Add lines 11a-11d			2,553.		
12 Total revenue. See instructions			6,788,362.	4,483,080.	0.	31,114.



**Part IX Statement of Functional Expenses**

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.				
2 Grants and other assistance to domestic individuals. See Part IV, line 22.				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	196,517.	74,677.	117,910.	3,930.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages.	3,862,481.	3,680,734.	179,103.	2,644.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).				
9 Other employee benefits.	857,789.	819,623.	37,611.	555.
10 Payroll taxes.				
11 Fees for services (nonemployees):				
a Management.				
b Legal.				
c Accounting.				
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	32,199.	957.	31,242.	
12 Advertising and promotion.				
13 Office expenses.	84,296.	77,386.	6,910.	
14 Information technology.				
15 Royalties.				
16 Occupancy.	349,984.	347,928.	2,056.	
17 Travel.				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.				
20 Interest.	324,505.	322,389.	2,116.	
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	475,100.	473,371.	1,729.	
23 Insurance.	40,330.	7,000.	33,330.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <u>STUDENT LUNCH</u>	109,871.	109,871.		
b <u>PUPIL SERVICES</u>	70,324.	70,324.		
c <u>BOOKS</u>	42,865.	42,865.		
d <u>STUDENT RELATED ACTIVITIES</u>	32,909.	32,909.		
e All other expenses.	118,209.	74,147.	33,459.	10,603.
25 Total functional expenses. Add lines 1 through 24e.	6,597,379.	6,134,181.	445,466.	17,732.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	1 Cash — non-interest-bearing.....	708,553.	1	649,567.
	2 Savings and temporary cash investments.....		2	
	3 Pledges and grants receivable, net.....	72,176.	3	304,178.
	4 Accounts receivable, net.....	978,902.	4	1,486,754.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons.....		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B).....		6	
	7 Notes and loans receivable, net.....		7	
	8 Inventories for sale or use.....		8	
	9 Prepaid expenses and deferred charges.....	26,092.	9	17,537.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.....	10a 10,782,160.		
	b Less: accumulated depreciation.....	10b 2,657,234.	10c	8,124,926.
	11 Investments — publicly traded securities.....		11	
	12 Investments — other securities. See Part IV, line 11.....		12	
	13 Investments — program-related. See Part IV, line 11.....		13	
	14 Intangible assets.....		14	
	15 Other assets. See Part IV, line 11.....	521,044.	15	299,604.
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 33).....	10,843,483.	16	10,882,566.	
<b>Liabilities</b>	17 Accounts payable and accrued expenses.....	249,556.	17	224,333.
	18 Grants payable.....		18	
	19 Deferred revenue.....	600,000.	19	600,000.
	20 Tax-exempt bond liabilities.....	3,218,116.	20	3,150,452.
	21 Escrow or custodial account liability. Complete Part IV of Schedule D.....		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons.....		22	
	23 Secured mortgages and notes payable to unrelated third parties.....	2,847,488.	23	2,774,463.
	24 Unsecured notes and loans payable to unrelated third parties.....		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D.....		25	
	26 <b>Total liabilities.</b> Add lines 17 through 25.....	6,915,160.	26	6,749,248.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33.</b> <input checked="" type="checkbox"/>			
	27 Net assets without donor restrictions.....	3,928,323.	27	4,133,318.
	28 Net assets with donor restrictions.....		28	
	<b>Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33.</b> <input type="checkbox"/>			
	29 Capital stock or trust principal, or current funds.....		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund.....		30	
	31 Retained earnings, endowment, accumulated income, or other funds.....		31	
	32 <b>Total net assets or fund balances.</b> .....	3,928,323.	32	4,133,318.
33 <b>Total liabilities and net assets/fund balances.</b> .....	10,843,483.	33	10,882,566.	

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI. ☐

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	6,788,362.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	6,597,379.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	190,983.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	3,928,323.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	14,012.
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	4,133,318.

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII. ☐

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both.			
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
<b>b</b>	Were the organization's financial statements audited by an independent accountant?	X	
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both.			
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
<b>c</b>	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
<b>b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

**SCHEDULE A**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**  
Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.  
Attach to Form 990 or Form 990-EZ.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2023**

**Open to Public  
Inspection**

Name of the organization

BRASS CITY CHARTER SCHOOL

Employer identification number

46-2366321

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

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

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

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

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge.						
<b>4 Total.</b> Add lines 1 through 3.						
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						
<b>6 Public support.</b> Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>7</b> Amounts from line 4.						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on.						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>11 Total support.</b> Add lines 7 through 10.						
<b>12</b> Gross receipts from related activities, etc. (see instructions).					<b>12</b>	
<b>13 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . <input type="checkbox"/>						

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

<b>14</b> Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f)).	<b>14</b>	%
<b>15</b> Public support percentage from 2022 Schedule A, Part II, line 14.	<b>15</b>	%
<b>16a 33-1/3% support test—2023.</b> If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization. <input type="checkbox"/>		
<b>b 33-1/3% support test—2022.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization. <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test—2023.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here</b> . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization. <input type="checkbox"/>		
<b>b 10%-facts-and-circumstances test—2022.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here</b> . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization. <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions. <input type="checkbox"/>		

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose.						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513.						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge.						
<b>6</b> Total. Add lines 1 through 5.						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons.						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						
<b>c</b> Add lines 7a and 7b.						
<b>8</b> Public support. (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>9</b> Amounts from line 6.						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
<b>c</b> Add lines 10a and 10b.						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>13</b> Total support. (Add lines 9, 10c, 11, and 12.)						
<b>14</b> First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .						<input type="checkbox"/>

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

<b>15</b> Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f)).	<b>15</b>	%
<b>16</b> Public support percentage from 2022 Schedule A, Part III, line 15.	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)).	<b>17</b>	%
<b>18</b> Investment income percentage from 2022 Schedule A, Part III, line 17.	<b>18</b>	%

**19a 33-1/3% support tests—2023.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. ☐

**b 33-1/3% support tests—2022.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. ☐

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

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations** (continued)

11 Has the organization accepted a gift or contribution from any of the following persons?

a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?

b A family member of a person described on line 11a above?

c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in **Part VI**.

	Yes	No
11a		
11b		
11c		

**Section B. Type I Supporting Organizations**

1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in **Part VI** how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.

2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in **Part VI** how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.

	Yes	No
1		
2		

**Section C. Type II Supporting Organizations**

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

	Yes	No
1		

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

1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?

2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? If "No," explain in **Part VI** how the organization maintained a close and continuous working relationship with the supported organization(s).

3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in **Part VI** the role the organization's supported organizations played in this regard.

	Yes	No
1		
2		
3		

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

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).

a ☐ The organization satisfied the Activities Test. Complete line 2 below.

b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.

c ☐ The organization supported a governmental entity. Describe in **Part VI** how you supported a governmental entity (see instructions).

2 Activities Test. Answer lines 2a and 2b below.

a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in **Part VI** identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.

b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in **Part VI** the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.

3 Parent of Supported Organizations. Answer lines 3a and 3b below.

a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in **Part VI**.

b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in **Part VI** the role played by the organization in this regard.

	Yes	No
2a		
2b		
3a		
3b		



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

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

**Section A – Adjusted Net Income**

		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

**Section B – Minimum Asset Amount**

		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

**Section C – Distributable Amount**

			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

- 7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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Schedule A (Form 990) 2023

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

		Current Year
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>
<b>4</b>	Amounts paid to acquire exempt-use assets	<b>4</b>
<b>5</b>	Qualified set-aside amounts (prior IRS approval required – provide details in <b>Part VI</b> )	<b>5</b>
<b>6</b>	Other distributions (describe in <b>Part VI</b> ). See instructions.	<b>6</b>
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	<b>8</b>
<b>9</b>	Distributable amount for 2023 from Section C, line 6	<b>9</b>
<b>10</b>	Line 8 amount divided by line 9 amount	<b>10</b>

**Section E – Distribution Allocations (see instructions)**

	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
<b>1</b>	Distributable amount for 2023 from Section C, line 6		
<b>2</b>	Underdistributions, if any, for years prior to 2023 (reasonable cause required – explain in <b>Part VI</b> ). See instructions.		
<b>3</b>	Excess distributions carryover, if any, to 2023		
<b>a</b>	From 2018 . . . . .		
<b>b</b>	From 2019 . . . . .		
<b>c</b>	From 2020 . . . . .		
<b>d</b>	From 2021 . . . . .		
<b>e</b>	From 2022 . . . . .		
<b>f</b>	<b>Total</b> of lines 3a through 3e		
<b>g</b>	Applied to underdistributions of prior years		
<b>h</b>	Applied to 2023 distributable amount		
<b>i</b>	Carryover from 2018 not applied (see instructions)		
<b>j</b>	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
<b>4</b>	Distributions for 2023 from Section D, line 7: \$		
<b>a</b>	Applied to underdistributions of prior years		
<b>b</b>	Applied to 2023 distributable amount		
<b>c</b>	Remainder. Subtract lines 4a and 4b from line 4.		
<b>5</b>	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in <b>Part VI</b> . See instructions.		
<b>6</b>	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in <b>Part VI</b> . See instructions.		
<b>7</b>	<b>Excess distributions carryover to 2024.</b> Add lines 3j and 4c.		
<b>8</b>	Breakdown of line 7:		
<b>a</b>	Excess from 2019 . . . . .		
<b>b</b>	Excess from 2020 . . . . .		
<b>c</b>	Excess from 2021 . . . . .		
<b>d</b>	Excess from 2022 . . . . .		
<b>e</b>	Excess from 2023 . . . . .		

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Schedule A (Form 990) 2023

**Part VI**

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

**SCHEDULE C**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Political Campaign and Lobbying Activities**

**For Organizations Exempt From Income Tax Under Section 501(c) and Section 527**

**Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.**  
**Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No. 1545-0047

**2023**

**Open to Public  
Inspection**

**If the organization answered "Yes" on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then:**

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

**If the organization answered "Yes" on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then:**

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

**If the organization answered "Yes" on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then:**

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization

Employer identification number

BRASS CITY CHARTER SCHOOL

46-2366321

**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.  
See instructions for definition of "political campaign activities."

- 2 Political campaign activity expenditures. See instructions. \$
- 3 Volunteer hours for political campaign activities. See instructions.

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

- 1 Enter the amount of any excise tax incurred by the organization under section 4955. \$ 0.
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955. \$ 0.
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No
- 4a Was a correction made? ☐ Yes ☐ No
- b If "Yes," describe in Part IV.

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities. \$
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities. \$
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b. \$
- 4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No
- 5 Enter the names, addresses, and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule C (Form 990) 2023

**Part II-A** Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check ☐ if the filing organization checked box A and "limited control" provisions apply.

**Limits on Lobbying Expenditures**  
(The term "expenditures" means amounts paid or incurred.)(a) Filing  
organization's totals(b) Affiliated  
group totals

- 1a** Total lobbying expenditures to influence public opinion (grassroots lobbying) .....
- b** Total lobbying expenditures to influence a legislative body (direct lobbying) .....
- c** Total lobbying expenditures (add lines 1a and 1b) .....
- d** Other exempt purpose expenditures .....
- e** Total exempt purpose expenditures (add lines 1c and 1d) .....
- f** Lobbying nontaxable amount. Enter the amount from the following table in both columns. ....

If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:
not over \$500,000,	20% of the amount on line 1e.
over \$500,000 but not over \$1,000,000,	\$100,000 plus 15% of the excess over \$500,000.
over \$1,000,000 but not over \$1,500,000,	\$175,000 plus 10% of the excess over \$1,000,000.
over \$1,500,000 but not over \$17,000,000,	\$225,000 plus 5% of the excess over \$1,500,000.
over \$17,000,000,	\$1,000,000.

- g** Grassroots nontaxable amount (enter 25% of line 1f) .....
- h** Subtract line 1g from line 1a. If zero or less, enter -0- .....
- i** Subtract line 1f from line 1c. If zero or less, enter -0- .....
- j** If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? .....

☐ Yes ☐ No**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

**Lobbying Expenditures During 4-Year Averaging Period**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column (e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

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Schedule C (Form 990) 2023

**Part II-B** Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
<b>SEE PART IV</b>			
<b>1</b> During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
<b>a</b> Volunteers?		X	
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		X	
<b>c</b> Media advertisements?		X	
<b>d</b> Mailings to members, legislators, or the public?		X	
<b>e</b> Publications, or published or broadcast statements?		X	
<b>f</b> Grants to other organizations for lobbying purposes?		X	
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?		X	
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
<b>i</b> Other activities?	X		354.
<b>j</b> Total. Add lines 1c through 1i.			354.
<b>2a</b> Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?		X	
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912.			
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912.			
<b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

**Part III-A** Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
<b>1</b> Were substantially all (90% or more) dues received nondeductible by members?	1	
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
<b>3</b> Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3	

**Part III-B** Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

<b>1</b> Dues, assessments and similar amounts from members.	1	
<b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
<b>a</b> Current year.	2a	
<b>b</b> Carryover from last year.	2b	
<b>c</b> Total.	2c	
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues.	3	
<b>4</b> If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?	4	
<b>5</b> Taxable amount of lobbying and political expenditures. See instructions.	5	

**Part IV** Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

**PART II-B - DESCRIPTION OF LOBBYING ACTIVITY**

PORTION OF DUES PAID TO NORTHEAST CHARTER SCHOOLS NETWORK.

**SCHEDULE D  
(Form 990)**Department of the Treasury  
Internal Revenue Service

Name of the organization

**Supplemental Financial Statements**Complete if the organization answered "Yes" on Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.  
Attach to Form 990.Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2023****Open to Public  
Inspection**

Employer identification number

BRASS CITY CHARTER SCHOOL

46-2366321

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

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year .....		
2 Aggregate value of contributions to (during year) .....		
3 Aggregate value of grants from (during year) .....		
4 Aggregate value at end of year .....		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No

**Part II Conservation Easements**

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included on line 2a .....	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register .....	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year .....

4 Number of states where property subject to conservation easement is located .....

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? .....

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year .....

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year .....

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? .....

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 .....

(ii) Assets included in Form 990, Part X .....

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.

a Revenue included on Form 990, Part VIII, line 1 .....

b Assets included in Form 990, Part X .....

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

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

- a ☐ Public exhibition  
 b ☐ Scholarly research  
 c ☐ Preservation for future generations  
 d ☐ Loan or exchange program  
 e ☐ Other \_\_\_\_\_

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

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

**Part IV Escrow and Custodial Arrangements**

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

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

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

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

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

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

**Part V Endowment Funds**

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

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

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

- a Board designated or quasi-endowment \_\_\_\_\_ %  
 b Permanent endowment \_\_\_\_\_ %  
 c Term endowment \_\_\_\_\_ %

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

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

	Yes	No
(i) Unrelated organizations?	3a(i)	
(ii) Related organizations?	3a(ii)	
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b	

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

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		139,337.		139,337.
b Buildings		10,003,536.	2,200,262.	7,803,274.
c Leasehold improvements				
d Equipment		213,364.	132,408.	80,956.
e Other		425,923.	324,564.	101,359.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				8,124,926.

BAA

Schedule D (Form 990) 2023



**Part VII Investments – Other Securities**

N/A

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

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

**Part VIII Investments – Program Related**

N/A

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) -----		
(2) -----		
(3) -----		
(4) -----		
(5) -----		
(6) -----		
(7) -----		
(8) -----		
(9) -----		
(10) -----		
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 13, column (B)). . . .		

**Part IX Other Assets**

N/A

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

(a) Description	(b) Book value
(1) -----	
(2) -----	
(3) -----	
(4) -----	
(5) -----	
(6) -----	
(7) -----	
(8) -----	
(9) -----	
(10) -----	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 15, column (B)). . . . .	

**Part X Other Liabilities**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) -----	
(3) -----	
(4) -----	
(5) -----	
(6) -----	
(7) -----	
(8) -----	
(9) -----	
(10) -----	
(11) -----	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, column (B)). . . . .	

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

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

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements	<b>1</b>	7,412,924.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>	
<b>b</b>	Donated services and use of facilities	<b>2b</b>	624,562.
<b>c</b>	Recoveries of prior year grants	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	624,562.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	6,788,362.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)	<b>5</b>	6,788,362.

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

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

<b>1</b>	Total expenses and losses per audited financial statements	<b>1</b>	7,207,929.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities	<b>2a</b>	610,550.
<b>b</b>	Prior year adjustments	<b>2b</b>	
<b>c</b>	Other losses	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	610,550.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	6,597,379.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)	<b>5</b>	6,597,379.

**Part XIII Supplemental Information**

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

**SCHEDULE E**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Schools**

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

OMB No. 1545-0047

**2023**

**Open to Public  
Inspection**

Name of the organization

**BRASS CITY CHARTER SCHOOL**

Employer identification number

**46-2366321**

**Part I**

	YES	NO
<b>1</b> Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? .....	<b>1</b> X	
<b>2</b> Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? .....	<b>2</b> X	
<b>3</b> Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet homepage at all times during its tax year in a manner reasonably expected to be noticed by visitors to the homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II .....	<b>3</b> X	
<u>BRASS CITY CHARTER SCHOOL DISCLOSES ITS NON DISCRIMINATION POLICY ON THE</u> <u>FRONT PAGE OF ITS WEBSITE.</u>		
<b>4</b> Does the organization maintain the following?		
<b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff? .....	<b>4a</b> X	
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? .....	<b>4b</b> X	
<b>c</b> Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? .....	<b>4c</b> X	
<b>d</b> Copies of all material used by the organization or on its behalf to solicit contributions? .....	<b>4d</b> X	
If you answered "No" to any of the above, please explain. If you need more space, use Part II.		
<b>5</b> Does the organization discriminate by race in any way with respect to:		
<b>a</b> Students' rights or privileges? .....	<b>5a</b>	X
<b>b</b> Admissions policies? .....	<b>5b</b>	X
<b>c</b> Employment of faculty or administrative staff? .....	<b>5c</b>	X
<b>d</b> Scholarships or other financial assistance? .....	<b>5d</b>	X
<b>e</b> Educational policies? .....	<b>5e</b>	X
<b>f</b> Use of facilities? .....	<b>5f</b>	X
<b>g</b> Athletic programs? .....	<b>5g</b>	X
<b>h</b> Other extracurricular activities? .....	<b>5h</b>	X
If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.		
<b>6a</b> Does the organization receive any financial aid or assistance from a governmental agency? .....	<b>6a</b> X	
<b>b</b> Has the organization's right to such aid ever been revoked or suspended? .....	<b>6b</b>	X
If you answered "Yes" on either line 6a or line 6b, explain on Part II.		
<b>SEE PART II</b>		
<b>7</b> Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, as modified by Rev. Proc. 2019-22, 2019-22 I.R.B. 1260, covering racial nondiscrimination? If "No," explain on Part II .....	<b>7</b> X	

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

**SCHEDULE E, LINE 6 - EXPLANATION OF AID OR ASSISTANCE FROM GOVERNMENTAL AGENCY**

STATE &amp; FEDERAL EDUCATION MONEY

**SCHEDULE G**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information Regarding Fundraising or Gaming Activities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**2023**

**Open to Public Inspection**

Name of the organization

BRASS CITY CHARTER SCHOOL

Employer identification number

46-2366321

**Part I Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17.  
Form 990-EZ filers are not required to complete this part.

**1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a** ☐ Mail solicitations **e** ☒ Solicitation of non-government grants  
**b** ☒ Internet and email solicitations **f** ☒ Solicitation of government grants  
**c** ☐ Phone solicitations **g** ☐ Special fundraising events  
**d** ☒ In-person solicitations

**2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☒ No

**b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in column (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
<b>Total.</b>						0.

**3** List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

CT  
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-----  
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**Part II Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1 PARENT FUNDRAI (event type)	(b) Event #2 (event type)	(c) Other events NONE (total number)	(d) Total events (add column (a) through column (c))
Revenue	1 Gross receipts .....	29,686.			29,686.
	2 Less: Contributions .....	29,686.			29,686.
	3 Gross income (line 1 minus line 2) .....				
Direct Expenses	4 Cash prizes .....				
	5 Noncash prizes .....				
	6 Rent/facility costs .....				
	7 Food and beverages .....				
	8 Entertainment .....				
	9 Other direct expenses .....				
	10 Direct expense summary. Add lines 4 through 9 in column (d) .....				
	11 Net income summary. Subtract line 10 from line 3, column (d) .....				

**Part III Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add column (a) through column (c))
Revenue	1 Gross revenue .....				
	2 Cash prizes .....				
Direct Expenses	3 Noncash prizes .....				
	4 Rent/facility costs .....				
	5 Other direct expenses .....				
	6 Volunteer labor .....	Yes _____ % No	Yes _____ % No	Yes _____ % No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) .....				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d) .....				

9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: \_\_\_\_\_

- 11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

**13** Indicate the percentage of gaming activity conducted in:

<b>a</b> The organization's facility	<b>13 a</b>	%
<b>b</b> An outside facility	<b>13 b</b>	%

**14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name \_\_\_\_\_

Address \_\_\_\_\_

**15 a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

**b** If "Yes," enter the amount of gaming revenue received by the organization \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party \$ \_\_\_\_\_

**c** If "Yes," enter name and address of the third party:

Name \_\_\_\_\_

Address \_\_\_\_\_

**16** Gaming manager information:

Name \_\_\_\_\_

Gaming manager compensation \$ \_\_\_\_\_

Description of services provided \_\_\_\_\_

☐ Director/officer☐ Employee☐ Independent contractor**17** Mandatory distributions:

**a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

**b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year... \$ \_\_\_\_\_

**Part IV Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 16, and 17b, as applicable. Also provide any additional information. See instructions.

**SCHEDULE J**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees  
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
Attach to Form 990.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2023**

**Open to Public  
Inspection**

Name of the organization

**BRASS CITY CHARTER SCHOOL**

Employer identification number

**46-2366321**

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use   |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence   |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees     |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain .....

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? .....

**3** Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- |  |   |
|--|---|
| <input type="checkbox"/> Compensation committee              | <input type="checkbox"/> Written employment contract                                |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study                    |
| <input type="checkbox"/> Form 990 of other organizations     | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? ..... **4a** ☐ Yes ☒ No
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? ..... **4b** ☐ Yes ☒ No
- c** Participate in or receive payment from an equity-based compensation arrangement? ..... **4c** ☐ Yes ☒ No
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? ..... **5a** ☐ Yes ☒ No
- b** Any related organization? ..... **5b** ☐ Yes ☒ No
- If "Yes" on line 5a or 5b, describe in Part III.

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? ..... **6a** ☐ Yes ☒ No
- b** Any related organization? ..... **6b** ☐ Yes ☒ No
- If "Yes" on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III .....

**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)?  
If "Yes," describe in Part III .....

**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....

Yes No

**1b**

**2**

**4a**

**4b**

**4c**

**5a**

**5b**

**6a**

**6b**

**7**

**8**

**9**



**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional rows are needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

**Note:** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation				(D) Nontaxable benefits
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	(C) Retirement and other deferred compensation	
BARBARA RUGGIERO	(i)	159,855.	0.	0.	0.	
1 EXECUTIVE DIR.	(ii)	0.	0.	0.	0.	
2	(i)					
	(ii)					
3	(i)					
	(ii)					
4	(i)					
	(ii)					
5	(i)					
	(ii)					
6	(i)					
	(ii)					
7	(i)					
	(ii)					
8	(i)					
	(ii)					
9	(i)					
	(ii)					
10	(i)					
	(ii)					
11	(i)					
	(ii)					
12	(i)					
	(ii)					
13	(i)					
	(ii)					
14	(i)					
	(ii)					
15	(i)					
	(ii)					
16	(i)					
	(ii)					

BAA

TEEA4102L 07/03/23

**Part III** Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Use this space to complete this part for any additional information.

**SCHEDULE K**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information on Tax-Exempt Bonds**

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

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

Name of the organization

BRASS CITY CHARTER SCHOOL

**Part I Bond Issues**

(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose
A CT HEALTH & EDUCATION	06-0806186	000000000	7/01/2018	3,400,000.	FACILITY RENOVATION PROJ
B					
C					
D					

**Part II Proceeds**

	A	B	
1 Amount of bonds retired	249,548.		
2 Amount of bonds legally defeased			
3 Total proceeds of issue	3,400,000.		
4 Gross proceeds in reserve funds			
5 Capitalized interest from proceeds	170,000.		
6 Proceeds in refunding escrows			
7 Issuance costs from proceeds	25,500.		
8 Credit enhancement from proceeds			
9 Working capital expenditures from proceeds			
10 Capital expenditures from proceeds	3,230,000.		
11 Other spent proceeds			
12 Other unspent proceeds			
13 Year of substantial completion			
14 Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?	Yes	No	Yes
		X	
15 Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?		X	
16 Has the final allocation of proceeds been made?	X		
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		

**Part III Private Business Use**

	A		B		Y
	Yes	No	Yes	No	
<b>1</b> Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds? .....					
<b>2</b> Are there any lease arrangements that may result in private business use of bond-financed property? .....					
<b>3a</b> Are there any management or service contracts that may result in private business use of bond-financed property? .....					
<b>b</b> If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property? .....					
<b>c</b> Are there any research agreements that may result in private business use of bond-financed property? .....					
<b>d</b> If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property? .....					
<b>4</b> Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government .....		%		%	
<b>5</b> Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government .....		%		%	
<b>6</b> Total of lines 4 and 5 .....		%		%	
<b>7</b> Does the bond issue meet the private security or payment test? .....					
<b>8a</b> Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued? .....					
<b>b</b> If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of .....		%		%	
<b>c</b> If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2? .....					
<b>9</b> Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2? .....					

**Part IV Arbitrage**

	A		B		Y
	Yes	No	Yes	No	
<b>1</b> Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate? .....					
<b>2</b> If "No" to line 1, did the following apply?					
<b>a</b> Rebate not due yet? .....					
<b>b</b> Exception to rebate? .....					
<b>c</b> No rebate due? .....					
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed .....					
<b>3</b> Is the bond issue a variable rate issue? .....					

**Part IV Arbitrage** (continued)

	A		B		Y
	Yes	No	Yes	No	
<b>4a</b> Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?.....					
<b>b</b> Name of provider.....					
<b>c</b> Term of hedge.....					
<b>d</b> Was the hedge superintegrated?.....					
<b>e</b> Was the hedge terminated?.....					
<b>5a</b> Were gross proceeds invested in a guaranteed investment contract (GIC)?.....					
<b>b</b> Name of provider.....					
<b>c</b> Term of GIC.....					
<b>d</b> Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?....					
<b>6</b> Were any gross proceeds invested beyond an available temporary period?.....					
<b>7</b> Has the organization established written procedures to monitor the requirements of section 148?.....					

**Part V Procedures To Undertake Corrective Action**

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

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

**SCHEDULE O**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

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

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

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

OMB No. 1545-0047

**2023**

**Open to Public  
Inspection**

**BRASS CITY CHARTER SCHOOL**

Employer identification number

**46-2366321**

**FORM 990, PART III, LINE 1 - ORGANIZATION MISSION**

BRASS CITY CHARTER SCHOOL (BCCS) PROVIDES A RIGOROUS ACADEMIC AND HOLISTIC SOCIAL-EMOTIONAL LEARNING PROGRAM THAT WILL ELIMINATE THE ACHIEVEMENT GAP FOR UNDER-SERVED STUDENTS. BCCS ENABLES STUDENTS TO SOAR ACADEMICALLY, DEVELOP AS PEOPLE OF CHARACTER, AND LEAD MEANINGFUL AND PRODUCTIVE LIVES BOTH FOR THEMSELVES AND FOR THEIR COMMUNITY.

**FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS**

THE FORM 990 WILL BE REVIEWED BY THE BOARD TREASURER AND EXECUTIVE COMMITTEE, THEN DISTRIBUTED TO THE FULL BOARD FOR REVIEW.

**FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS**

BOARD OF DIRECTORS MONITORS AND ENFORCES COMPLIANCE.

**FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS - CEO & TOP MANAGEMENT**

COMPARABIITY RESEARCH WAS DONE WHEN THE ORIGINAL CHARTER APPLICATION WAS DONE. APPLICATION WAS REVIEWED BY THE STATE BOARD OF EDUCATION. THOSE SALARIES WERE USED IN THE 2013-14 SCHOOL YEAR. SUBSEQUENT INCREASES HAVE BEEN APPROVED BY THE BOARD OF DIRECTORS AND FINANCE COMMITTEES AND ARE IN LINE WITH INCREASES RECEIVED BY OTHER STAFF MEMBERS.

**FORM 990, PART VI, LINE 15B - COMPENSATION REVIEW & APPROVAL PROCESS - OFFICERS & KEY EMPLOYEES**

PROPOSED SALARIES WERE PRESENTED TO THE BOARD BY THE EXECUTIVE DIRECTOR AND DIRECTOR OF OPERATIONS WHO DETERMINE APPROPRIATE SALARIES FOR COMPARABLE JOBS. BRASS CITY CHARTER SCHOOLS BOARD OF DIRECTORS VOTED TO APPROVE THE BUDGET. SALARY INCREASES HAVE BEEN IN LINE WITH THOSE RECEIVED BY ALL SCHOOL EMPLOYEES.

**FORM 990, PART VI, LINE 18 - EXPLANATION OF OTHER MEANS FORMS AVAILABLE FOR PUBLIC INSPECTION**

FORMS MADE AVAILABLE UPON REQUEST.

Name of the organization

BRASS CITY CHARTER SCHOOL

Employer identification number

46-2366321

**FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE**

GOVERNING DOCUMENTS ARE AVAILABLE ON OUR WEBSITE. FINANCIAL INFORMATION IS AVAILABLE BY REQUEST.