APPENDIX A: 2025–26 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	bruggiero@brasscitycharter.org /203-527-5942
Grades Authorized to Serve in 2025-2026:	Charter Term:
PK-8	2023-2027

School Performance Best Practices

1. In 250 words or less, what best practices are employed by the school that have contributed significantly to the academic success of students?

BCCS employs a comprehensive, data-informed approach to teaching and learning that has contributed significantly to improved student achievement. A key practice is the implementation of rigorous, standards-aligned curricula across content areas, coupled with clear expectations for high-quality Tier 1 instruction. Teachers use evidence-based instructional practices, including explicit instruction, visual representations, metacognitive strategies, knowledge building, close reading, and frequent opportunities for students to engage in rigorous thinking and discourse.

Student data are systematically analyzed through benchmark assessments, progress monitoring, and student work. These data inform flexible small group instruction, targeted Tier 2 and Tier 3 interventions, and instructional adjustments designed to meet individual student needs. Intervention is provided in addition to, rather than in place of, strong core instruction.

BCCS also invests significantly in adult learning. Instructional coaching, professional development, collaborative planning, and grade-level and vertical data analysis strengthen teacher expertise and promote greater consistency of instructional practices across classrooms. Teachers regularly examine student assessment results to determine whether instructional strategies are producing the intended outcomes and make adjustments accordingly.

Finally, BCCS maintains high expectations for all students while integrating academic and social-emotional supports. This combination of rigorous instruction, responsive intervention, continuous use of data, professional collaboration, and attention to the whole child has created the conditions for accelerated student growth and improved academic outcomes.

2. What is the school intended to improve through its best practices?

Through these best practices, BCCS intends to increase the percentage of students meeting or exceeding grade-level standards in ELA and mathematics while continuing to accelerate academic growth for students performing below benchmark. The school also seeks to reduce achievement gaps among student groups and strengthen the consistency and effectiveness of Tier 1 instruction across all classrooms. By using assessment data to identify student needs, providing timely and targeted intervention, and strengthening teacher practice through coaching and professional learning, BCCS aims to ensure that student growth translates into sustained grade-level proficiency. Ultimately, these efforts are intended to improve student performance across the academic indicators of Connecticut's Next Generation Accountability System and narrow the gap between BCCS and statewide performance.

3. How does the school provide evidence that the best practices are yielding an improvement?

BCCS evaluates the effectiveness of its best practices through multiple measures of student achievement and growth, including SBAC results, iReady benchmark data, Interim Assessment Benchmarks (IABs), classroom assessments, progress monitoring, and student work. These measures provide evidence that instructional improvements are translating into stronger student outcomes.

During the 2025–26 school year, students demonstrated substantial academic growth. Students in Grades 5–8 averaged 181% of expected annual growth in iReady Reading, while students schoolwide averaged 130% of expected annual growth in iReady Mathematics. This growth was also reflected in state assessment results. On the 2026 SBAC, BCCS increased the percentage of students meeting or exceeding the standard by 11% in ELA and 14% in mathematics compared with the prior year, with particularly strong gains in the middle grades.

BCCS also monitors implementation through instructional coaching, classroom observations, collaborative data analysis, and review of student work. Together, these quantitative and qualitative measures allow the school to determine which practices are producing results, identify areas requiring further improvement, and make timely instructional adjustments. The alignment between improved local assessment performance and stronger state assessment outcomes provides evidence that BCCS' focus on rigorous Tier 1 instruction, targeted intervention, data-informed decision-making, and sustained professional learning is contributing to improved student achievement.

Next Generation Accountability, 2024-25 – Brass City Charter School (Grades: K-8)

School Category: 3

Indicator	Index/Rate	Target	Points Earned	Max Points	% Points Earned	State % Points Earned
1a. ELA Performance Index - All Students	64.4	75	42.9	50	**85.8**	**86.3**
1b. ELA Performance Index - High Needs Students	62.9	75	41.9	50	**83.9**	**73.2**
1c. Math Performance Index - All Students	57.2	75	38.1	50	**76.2**	**81.5**
1d. Math Performance Index - High Needs Students	55.0	75	36.7	50	**73.4**	**67.5**
1e. Science Performance Index - All Students	53.4	75	35.6	50	**71.1**	**83.5**
1f. Science Performance Index - High Needs Students	52.0	75	34.7	50	**69.3**	**69.5**
2a. ELA Academic Growth - All Students	62.0%	100%	62.0	100	**62.0**	**60.6**
2b. ELA Academic Growth - High Needs Students	60.9%	100%	60.9	100	**60.9**	**55.7**
2c. Math Academic Growth - All Students	49.8%	100%	49.8	100	**49.8**	**62.3**
2d. Math Academic Growth - High Needs Students	49.0%	100%	49.0	100	**49.0**	**55.9**
2e. Progress Toward English Proficiency - Literacy	.	100%	.	.	**.**	**58.7**
2f. Progress Toward English Proficiency - Oral	.	100%	.	.	**.**	**55.7**
4a. Chronic Absenteeism - All Students	20.8%	<=5%	18.3	50	**36.7**	**51.3**
4b. Chronic Absenteeism - High Needs Students	24.4%	<=5%	11.2	50	**22.3**	**20.8**
5. Preparation for CCR - Percent Taking Courses	.	75%	.	.	**.**	**100.0**
6. Preparation for CCR - Percent Passing Exams	.	75%	.	.	**.**	**62.9**
7. On-track to High School Graduation	100.0%	94%	50.0	50	**100.0**	**91.4**
8. 4-year Graduation: All Students (2024 Cohort)	.	94%	.	.	**.**	**94.6**
9. 6-year Graduation: High Needs Students (2022 Cohort)	.	94%	.	.	**.**	**92.9**
10. Postsecondary Entrance (Graduating Class 2024)	.	75%	.	.	**.**	**89.3**
11. Physical Fitness (estimated participation rate = 97.4%)	41.2%	75%	27.5	50	**55.0**	**65.4**
12. Arts Access	.	60%	.	.	**.**	**91.9**
Accountability Index	.		558.5	900	**62.1**	**71.8**

Gap Indicators

Indicator	Non-High Needs Rate	High Needs Rate	Size of Gap	State Gap Mean +1 Standard Deviation	Is Gap an Outlier?
ELA Performance Index Gap	69.5	62.9	6.6	16.9	**N**
Math Performance Index Gap	64.8	55.0	9.8	18.4	**N**
Science Performance Index Gap	.	52.0	.	18.2	
Graduation Rate Gap (2022 Cohort)	.	.	.	.	

If the Non-High Needs Rate exceeds the ultimate target (75 for Performance Index and 94% for Graduation Rate), the ultimate target is used for gap calculations.
If the size of the gap exceeds the state mean gap plus one standard deviation, the gap is an outlier.

Assessment Participation Rates

Indicator	Participation Rate (%)
ELA - All Students	100.0
ELA - High Needs Students	100.0
Math - All Students	100.0
Math - High Needs Students	100.0
Science - All Students	98.7
Science - High Needs Students	98.3

SECTION 1: SCHOOL PERFORMANCE

1. **School Goals:** State the school's mission/vision or value statement. Provide the school's mission-specific, measurable goals. Describe your signature approach to family engagement and community outreach that has successfully diversified your student population and ensured meaningful inclusion of underrepresented groups. Describe your efforts to address and improve chronic absenteeism. Describe school progress toward these goals and analyze the effects of providing data as appropriate.

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.

Family Engagement: BCCS' signature approach to family engagement is grounded in the belief that strong, trusting relationships with families begin before a child enters the classroom and continue throughout the family's time at the school. Every new BCCS family receives a home visit prior to the student beginning school. These visits allow staff to meet families in their own communities, learn about each child and family, answer questions, communicate school expectations, and establish a personal connection from the outset. To strengthen accessibility and inclusion, BCCS has expanded its home visit team to include a bilingual staff member, helping ensure that language is not a barrier to developing meaningful relationships.

This relationship building continues before the first day of school. Parent conferences are held the day before students begin classes, providing teachers and families with dedicated time to connect individually. These conferences allow teachers to learn directly from families about their children, discuss strengths and needs, answer questions, and establish the foundation for ongoing communication and partnership before instruction begins.

Family engagement continues throughout the year through regular communication, conferences, school events, opportunities for family feedback, and individualized outreach. BCCS intentionally works to ensure that families who may historically have experienced barriers to school participation are welcomed, heard, and meaningfully included.

BCCS also views community outreach as a reciprocal responsibility. The school identifies and responds to the needs of families within the BCCS community by connecting families with resources and providing assistance when needs arise. At the same time, BCCS families and staff participate in efforts to support individuals and organizations throughout the broader Waterbury community. These school led and community led efforts reinforce a culture of service, belonging, and shared responsibility.

Together, home visits, pre school conferences, bilingual outreach, ongoing family partnerships, and responsive community support create multiple entry points for authentic family engagement and help ensure that every family has the opportunity to become a valued and active member of the BCCS community.

Chronic Absenteeism: BCCS addresses chronic absenteeism through a proactive, relationship based approach that emphasizes early identification, consistent family communication, and individualized support. Attendance is monitored daily, and families receive a personal phone call when a student is absent. This daily outreach allows the school to identify attendance concerns quickly, understand the reason for an absence, reinforce the importance of consistent attendance, and determine whether a family needs additional support.

Central to BCCS' approach is the development of strong personal connections with families. Relationships begin before students enter the school through home visits for all new families and parent conferences held before the first day of classes. These connections create a foundation of trust that allows staff to have productive conversations with families when attendance concerns emerge. Rather than relying solely on formal attendance notices, staff work directly with families to identify and address barriers that may be preventing students from attending school consistently.

When patterns of absenteeism emerge, BCCS increases outreach and develops individualized strategies with families. Staff examine attendance data, communicate directly with parents and caregivers, and connect families with school or community resources when transportation, family circumstances, or other barriers affect attendance. The school also communicates clear expectations regarding the importance of daily attendance and its connection to academic success.

Through daily monitoring, immediate personal outreach, established family relationships, and individualized problem solving, BCCS seeks not only to respond to absences but to prevent students from becoming chronically absent and ensure that every student has consistent access to instruction and the school community.

Goal Statement	Evidence of Progress Toward Target Goals
Increase the percentage of students meeting or exceeding grade-level standards in English language arts and mathematics through rigorous Tier 1 instruction, targeted intervention, and data-informed instructional practices.	BCCS demonstrated significant progress toward this goal during the 2025–26 school year. On the 2026 Smarter Balanced Assessment, the percentage of students meeting or exceeding the standard increased by 11% in ELA and 14% in mathematics compared with the previous year. Local assessment data also showed strong improvement, including a 19% increase in students performing at or above grade level in iReady Reading and a 38% increase in mathematics performance. These results reflect the school's focus on rigorous instruction, data-informed decision-making, targeted intervention, and instructional coaching.
Strengthen a positive, inclusive, and supportive school culture by building strong relationships among students, staff, and families and providing proactive social-emotional and behavioral supports that promote student belonging, engagement, and success.	During the 2025–26 school year, BCCS continued to strengthen a relationship-centered approach to school culture and student support. Staff prioritized knowing students well, establishing clear and consistent expectations, building trusting relationships with

	students and families, and responding proactively when students demonstrated academic, behavioral, or social-emotional needs. Family survey results provide strong evidence of the impact of these efforts. Among responding families, 97.9% reported that their child feels welcomed and that they belong at BCCS, 96.9% reported that their child feels physically safe at school, and 99% indicated that their child is comfortable talking with an adult at school when they need help. Families also reported strong confidence in the school's behavioral culture, with 100% indicating that behavior expectations are clear and 99% reporting that rules and consequences are applied fairly and equitably. Families also expressed confidence in BCCS' attention to students' social-emotional needs. 93.8% reported being adequately informed about their child's social-emotional well-being, and 92.8% responded positively regarding the availability of counseling and social-emotional supports. In addition, 96.9% of families reported that they feel informed about what is happening at school, reflecting the school's emphasis on strong home-school communication and partnership.

2. **School Performance:** Summarize the key practices and strategies that have contributed to student achievement, as measured by the Next Generation Accountability Index. Identify the achievement indicators that remain areas for continuous improvement based on the school's performance on the Next Generation Accountability Index.

BCCS has implemented a coordinated set of evidence-based practices designed to improve the achievement indicators reflected in the Next Generation Accountability Index. Key strategies include strengthening standards-aligned curriculum and unit planning; providing sustained professional learning and instructional coaching focused on high-leverage, evidence-based instructional strategies; increasing the use of visual representations, metacognitive strategies, close reading, knowledge building, and explicit instruction; and strengthening Tier 2 and Tier 3 intervention. The school has also increased its systematic use of benchmark, progress monitoring, and student performance data to identify needs and adjust instruction. Teachers receive regular opportunities for grade-level, content-specific, and vertical collaboration to support consistent implementation across classrooms.

Evidence from 2025–26 demonstrates the impact of these practices. Students averaged 181% of expected annual growth on iReady Reading in Grades 5–8, while students schoolwide averaged 130% of expected annual growth in iReady Mathematics. In addition, 100% of coached teachers reported increased knowledge and skills, and all mathematics unit maps now include supplemental performance tasks aligned to grade-level rigor. These improvements were also reflected in stronger 2026 SBAC outcomes, including substantial year-over-year gains in both ELA and mathematics.

The school continues to prioritize the academic achievement and growth indicators within the Accountability Index, particularly increasing the percentage of students meeting or exceeding grade-level standards in ELA and

mathematics and accelerating progress for students who remain below benchmark. Moving forward, BCCS will strengthen Tier 1 progress monitoring, expand student goal setting, continue targeted intervention, and use instructional coaching and student work analysis to increase the consistency and fidelity of high-leverage instructional practices across classrooms.

SECTION 2: 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 2024-2025 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 2025-2026 budget; and (4) provide a FY 2026-2027 board-approved budget.

2. **Financial Condition:** Provide the following financial data for FY 2024-2025

Total margin (net income/total revenue):	**.012**
Debt to asset ratio (total liabilities/total assets):	**.6**
Debt service coverage ratio (net income + depreciation + interest expense)/ (annual principal + interest, and lease payments):	**1.9**
Current asset ratio (current assets/current liabilities):	**3.0**
Days of (unrestricted cash/((total expenditures-depreciation)/365)):	**99 days**
Cash flow (change in cash balance):	**673,293**

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**	**Chair 2027**	**Amscott622@aol.com**	X Yes ☐ No
Donald Thompson	**Exec Dir, Staywell**	**Vice Chair 2027**	**dthompson@staywellhealth.org**	X Yes ☐ No
Ana Rosa	**School Operations**	**Secretary 2029**	**Genei23@hotmail.com**	X Yes ☐ No
Bryan Lewis	**Assoc Director of Financial Aid**	**Treasurer 2029**	**Bryan.lewis@ctstate.edu In progress**	X Yes ☐ No
Mari Vega	**Social Worker**	**Parent 2029**	**Mariavega0920@yahoo.com**	X Yes ☐ No
Anthony Gay	**Social Worker**	**Parent 2029**	**Fashon70@yahoo.com**	X Yes ☐ No
Olivia DeGennaro	**Teacher**	**Teacher 2028**	**odegennaro@brasscitycharter.org**	X Yes ☐ No
Carrie Scalzo	**Teacher**	**Teacher 2028**	**cscalzo@brasscitycharter.org**	X Yes ☐ No
Sandra Romero	**WPS Family & Community Engagement Mgr**	**WPS Supt Designee 2029**	**Sandra.Romero@waterbury.k12.ct.us**	In progress
Sara Naber	**Teacher**	**Teacher 2029**	**snaber@brasscitycharter.org**	X Yes ☐ No
Xia Rehmat	**Teacher**	**Teacher 2029**	**xrehmat@brasscitycharter.org**	X Yes ☐ No
				☐ Yes ☐ No
				☐ Yes ☐ No
				☐ Yes ☐ No
				☐ Yes ☐ No

4. Stewardship, Governance, and Management Best Practices:

Describe your charter school's most effective organizational systems that ensure financial sustainability, operational excellence, and robust accountability.

BCCS maintains integrated financial, operational, and compliance systems designed to ensure long-term sustainability while keeping resources focused on students. The annual budget is developed with input from academic and operational leadership and monitored throughout the year. Purchase requests are reviewed against available budget resources before approval, and competitive pricing is sought when feasible.

Operational systems include regular facilities inspections and maintenance planning, emergency and school-safety procedures, required regulatory reporting, and established processes for food service, transportation, attendance, and records management. Facilities inspections have been overwhelmingly positive, with identified deficiencies addressed promptly. Leadership also meets twice annually with its insurance agent to review coverage and organizational risk.

Detail your governance structures, fiscal oversight mechanisms, and management practices that have demonstrably strengthened the school's health and performance outcomes.

The Board provides active governance and fiscal oversight by approving the annual budget, receiving regular financial reports, exercising oversight through its Finance Committee/Treasurer, reviewing audit results and major contracts and expenditures, maintaining conflict-of-interest requirements, participating in governance training, and regularly reviewing and updating policies.

BCCS supplements internal oversight with specialized external expertise where it strengthens compliance, efficiency, or organizational capacity. Through the most recently completed audit for 2024–25, BCCS's independent auditors have consistently reported that they did not identify deficiencies in internal control that they considered to be material weaknesses. In February 2026, BCCS transitioned from a PEO to an independent benefits broker and outside HR consultant. The new structure reduced benefit costs and payroll-service fees while providing employees with broader benefit options and maintaining specialized support for employment-law compliance and leave administration. During 2025–26, BCCS also contracted with EdAdvance, a regional educational service center, for technical services, including technology infrastructure support and guidance on technology-related matters.

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.

These approaches reflect BCCS's commitment to directing resources toward its academic and social-emotional mission while continually improving efficiency, transparency, accessibility, and accountability. Their effectiveness is reflected in BCCS's consistent audit history, recent savings in benefit and payroll-service costs, positive facilities inspections, and increasing automation of administrative processes.

BCCS initially implemented Cariina, a centralized operations-management platform, for enrollment processes in early 2025. Based on lessons from the initial rollout, BCCS added staff capacity and began meeting weekly with Cariina in January 2026 to strengthen implementation and expand the platform's use. During 2025–26, 100% of applications were completed electronically, and more than 95% of new-student paperwork was completed with

required documentation uploaded electronically. Cariina also supports staff supply and computer-repair requests and quick surveys, reducing paper, manual email compilation, and staff time. Additional workflows are being developed to provide centralized visibility into cross-functional processes such as field trips, technology repairs, onboarding, and family forms.
Include examples of productive partnerships with local districts that have enhanced your governance practices or operational efficiency. BCCS's relationship with Waterbury Public Schools strengthens both governance and operational effectiveness. The Superintendent's appointee to the BCCS Board provides valuable district perspective and particular expertise in family engagement. This partnership has been especially valuable as BCCS refocuses on strengthening meaningful family engagement following the disruptions of COVID, bringing additional expertise and a broader community perspective to Board discussions and school initiatives. BCCS also maintains productive operational relationships with Waterbury Public Schools around student transportation and the timely exchange of information when students move between BCCS and the district, including coordination related to special education placements. This cooperation supports continuity of services for students while reducing administrative delays and duplication of effort.
Focus on high-impact initiatives rather than comprehensive coverage, limiting your response to 500 words while providing specific, evidence-based insights.

SECTION 3: STUDENT POPULATION

1. Enrollment and Demographic Data: Provide 2025-2026 student demographic and enrollment information.

Grades Served:	PK-8	Percentage of American Indian or Alaska Native:	0
Student Enrollment:	400	Percentage of Asian:	1.5
Percentage of students identified as EL/ML	3.6	Percentage of Black/African American:	33.3
Percentage of students eligible for Free/Reduced-Price Meals:	65.5	Percentage of Hispanic/Latino: of any race:	55.4
		Percentage of Native Hawaiian or Pacific Islander:	0.3
Percentage of students with disabilities:	13.8	Percentage of Two or More Races:	5.5
		Percentage of White:	4.0

2025-2026 Enrollment by Grade Level:

PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
35	37	40	40	39	41	41	41	44	42	0	0	0	0	**400**

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 required by State law, enrollment at Brass City Charter School (BCCS) is conducted through a blind lottery, providing an equitable and nondiscriminatory process for admission. Because BCCS serves students exclusively from Waterbury, our recruitment efforts intentionally reach families throughout the city, including communities that have historically been underserved.

BCCS publicizes its application period through our website and Facebook page, direct emails to current families and families on the waiting list, and flyers distributed through community locations. Outreach sites include health clinics, WIC, the Department of Social Services, the Police Athletic League, churches serving predominantly minority communities, pediatricians' offices, laundromats, the public library, supermarkets and neighborhood stores, and School Readiness programs. Families are also encouraged to share information through their workplaces and neighborhoods.

BCCS works to ensure that language is not a barrier to applying or enrolling. Our Office Coordinator and other bilingual staff are always available to assist parents with the process when needed. Online application and enrollment materials are available in Spanish. As the number of Spanish-speaking families among our youngest students, particularly new PK families, has increased, accessible Spanish-language communication remains an important component of our recruitment efforts.

BCCS also provides opportunities for families to learn about the school and receive assistance with the application process through Open Houses and individual contact with school staff. Together, these efforts help ensure that families throughout Waterbury have meaningful access to information about BCCS and an equitable opportunity to apply.

3. Waitlist Data: Provide waitlist totals below, illustrating demand and community support for the school.

2025-2026 Waitlist:	2026-2027 Waitlist:

379 as of 10/25	309 as of 8/19

4. Student Population Best Practices: Outline your charter school's most effective strategies for advancing educational equity through targeted recruitment, enrollment, and retention initiatives. Present specific evidence of impact through enrollment demographics, retention statistics 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 space provided below.

BCCS's most effective practices for advancing educational equity center on stability, relationships, and continuity. BCCS considers the entire City of Waterbury to be our neighborhood, allowing students to remain at BCCS when their families move within the city. This provides important stability, particularly for families experiencing economic or housing instability.

A particularly effective practice is the home visit for every newly enrolled family. During 2025–26, the Family Engagement Coordinator conducted a home visit with every new family before the student began school, establishing relationships early and helping staff understand family circumstances and potential barriers to successful school participation. Ongoing family engagement, combined with BCCS's PK–8 structure, supports continuity over time.

The impact is reflected in both student demographics and retention. In 2025–26, 96.0% of BCCS students were students of color, compared with 91.2% in Waterbury Public Schools. BCCS' enrollment was 33.3% Black/African American compared with 20.5% in the district, and 55.4% Hispanic compared with 64.7%.

BCCS retained **91% of students who were enrolled during 2024–25 and eligible to return for the 2025–26 school year.** Of 401 students enrolled at the beginning of 2024–25, 37 graduated and 18 moved out of Waterbury and were no longer eligible to attend BCCS. Of the remaining 346 students eligible to return, 315 returned for 2025–26.

BCCS's equity strategy is therefore not limited to access: it emphasizes welcoming families, building relationships, and providing the stability necessary for students to remain part of the school community.

SECTION 4: STUDENT POPULATION

1. **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 maintains compliance with applicable laws and regulations regarding students with disabilities, multilingual learners, student rights, and employee rights. Student and employee rights, responsibilities, and procedures are outlined in school handbooks and policies, which are reviewed annually by school leadership and the Board and periodically reviewed and updated as needed.

Compliance responsibilities are monitored by school leadership through ongoing review of applicable requirements, required staff training, and coordination with service providers and the local school district. For students receiving special education services, the school works with district personnel to ensure that required services and protections are provided in accordance with applicable law.

Annual financial audits provide an additional independent review of the school's financial practices and internal controls. No audit findings have been identified.

Our approach emphasizes clear policies, regular review, staff awareness, and collaboration with district partners to ensure that legal and ethical obligations are incorporated into daily school operations.

5. **Renewal Conditions and Terms:** 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	Renewal Conditions and Terms:	Progress Update:
Academic Achievement	BCCS' 2023-24 Next Generation Accountability Index was 59.1, the state's index was 70.8. The school should continue efforts to improve student outcomes.	Since its most recent charter renewal, Brass City Charter School has maintained a focused commitment to improving student academic outcomes through strengthened curriculum implementation, data-driven instruction, targeted intervention, and ongoing instructional coaching. These efforts resulted in meaningful academic growth during the 2025–26 school year. On the 2026 Smarter Balanced Assessment, the percentage of students meeting or exceeding the standard increased by 11% in ELA and 14% in mathematics compared with the prior year. Local assessment data provide additional evidence of progress. By the end of 2025–26, 56% of students were performing at or above grade level in iReady Reading, representing a 19% increase, while mathematics performance increased by 38% compared with the prior year. These results demonstrate substantial progress toward addressing the renewal condition associated with BCCS' 2023–24 Next Generation Accountability Index of 59.1.
Demographic Representation	In the 2023–24 school year, English Learners/Multilingual Learners (ELs/MLs) made up 4.1% of the student population. To more accurately reflect the demographics of the surrounding community, the school needs to increase enrollment of students who are English or Multilingual Learners.	BCCS has made progress toward increasing the enrollment of English Learners/Multilingual Learners (ELs/MLs) so that the student population more closely reflects the demographics of the Waterbury community. In 2023–24, ELs/MLs represented 4.1% of BCCS enrollment. Currently, BCCS serves 21 EL/ML students within an enrollment of approximately 400 students, representing approximately 5.25% of the student

		population. This reflects an increase of 1.15 percentage points from 2023–24. BCCS has strengthened outreach and family engagement practices to reduce potential barriers for multilingual families. Most significantly, the school added a bilingual staff member to its family outreach and home visit team. Every newly enrolled family receives a home visit before beginning at BCCS, providing an opportunity to establish relationships, answer questions, explain school programs and expectations, and identify language and communication needs. Parent conferences are also held before the first day of school, creating an additional opportunity for families to develop relationships directly with their children's teachers. BCCS also uses the Home Language Survey and appropriate English language proficiency assessments to ensure that eligible students are identified and receive appropriate services and access to rigorous grade-level instruction. While the increase from 4.1% to approximately 5.25% demonstrates progress, BCCS recognizes that increasing EL/ML representation remains an area for continued improvement. The school will continue bilingual outreach, strengthen relationships with multilingual families and community partners, and monitor application and enrollment data to ensure that BCCS increasingly reflects the linguistic diversity of the Waterbury community.

Chronic Absenteeism	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%. The school should continue efforts to lower the chronic absenteeism rate.	BCCS continues to prioritize reducing chronic absenteeism and ensuring that students have consistent access to instruction. In 2025–26, the rate decreased to 19.6%, representing a 1.2 percentage-point improvement from the prior year and a 6.3 percentage-point reduction from 2022–23. BCCS recognizes that chronic absenteeism requires continued attention and has strengthened its proactive, relationship-based approach to attendance. Attendance is monitored daily, and families receive personal phone calls when students are absent. Staff uses these conversations not only to reinforce attendance expectations but also to identify barriers and determine how the school can support families. Strong family relationships are central to this work. Connections begin with home visits for all new families and parent conferences before the first day of school and continue through regular, individualized communication throughout the year. When attendance patterns become concerning, staff increase outreach, work directly with families to identify underlying causes, and connect families with school and community resources as appropriate.

Standard	Renewal Conditions and Terms:	Progress Update:
Teacher/Staff Credentials	As of April 24, 2026, the Bureau of Educator Standards and Certification reported 1 staff out of compliance. In the Educator Data System for the 2025-26 school year, 1 staff assignment does not match a valid endorsement. In accordance with state statute, schools are responsible for ensuring that 100% of their staff possess the appropriate certificates, permits, or authorizations required for their positions.	BCCS recognizes that 1 staff member was out of compliance, having received a special education endorsement through interstate reciprocity but not having applied for or received a cross endorsement in elementary education from CSDE. We are in touch with the Certification Bureau to get the cross endorsement underway and until she receives that we will submit a long-term substitute authorization form for her.

APPENDIX B: CHARTER SCHOOL PERFORMANCE FRAMEWORK

CONNECTICUT

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:
1. **School Performance:** Is the school a successful model resulting in strong student outcomes and a positive school climate? 2. **Stewardship, Governance, and Management:** Is the school financially and organizationally healthy and viable? 3. **Student Population:** Is the school promoting equity by effectively attracting, enrolling, and retaining students, particularly among targeted populations? 4. **Legal Compliance:** Is the school acting in compliance with applicable laws and regulations?

Performance Standards:	Performance Indicators:
1. School Performance	1.1. Academic Achievement a. ELA Performance Index–All Students b. ELA Performance Index–High Needs Students c. Math Performance Index–All Students d. Math Performance Index–High Needs Students e. Science Performance Index–All Students f. Science Performance Index–High Needs Students 1.2. Academic Growth a. ELA Academic Growth–All Students b. ELA Academic Growth–High Needs Students c. Math Academic Growth–All Students d. Math Academic Growth–High Needs Students 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) 1.4. Chronic Absenteeism (a. All Students, b. High Needs) 1.5. Postsecondary Preparation 1.6. Postsecondary Readiness 1.7. On-track to High School Graduation 1.8. 4-year Adjusted Cohort Graduation (All Students) 1.9. 6-year Adjusted Cohort Graduation (High Needs Students) 1.10. Postsecondary Entrance Rate 1.11. Physical Fitness 1.12. Arts Access
2. Stewardship, Governance, and Management	2.1. Financial Management 2.2. Financial Reporting 2.3. Financial Viability 2.4. Governance and Management 2.5. Facility
3. Student Population	3.1. Recruitment and Enrollment Process 3.2. Waitlist and Enrollment Data 3.3. Demographic Representation 3.4. Family and Community Support 3.5. School Culture and Climate
4. Legal Compliance	4.1. Open Meetings and Information Management 4.2. Students with Disabilities 4.3. English Learners 4.4. Rights of Students 4.5. Teacher/Staff Credentials 4.6. Employee Rights

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 Scott**

Date: **___08/20/26____**

Brass City Charter School

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
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
5543-44 Mortgage Interest Expense		345,000
Total Expense		$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

Brass City Charter School

2025-26 Budget

Total Expenditures from 25-26 income		$6,686,500

Brass City Charter School

2026-27 Budget

4110 · State Charter School Grant		5,200,000
4110B Charter School Supplemental Grant		310,400
4120 · School Nutrition Income		415,620
School Garden Grant		10,000
4130 Title I and II Grant		258,000
4133-Title III ELL		3,500
4134 - Title IV Grant		15,700
DRIP Grant - CSDE		60,000
Total 4100 · Government Grants		$6,273,220
4149 TEAM Reimbursements		200
4200 · Corporate Grants		392,000
4300 · Foundation Grants		701,500
4520 Indiv, Business Contributions		13,000
4600 Fundraising - School		25,000
4850 Investment Income - Webster		15,000
4900 Miscellaneous Revenue		1,800
Total Income		$7,421,720

5110-5160 Payroll		4,357,000
5171-5183 Payroll Taxes/Employee Benefits		1,089,250
5190 · Pupil Services		68,000
5195 · Employee Training/Development		72,500
5197 · Field Trips		20,200
5198 · Student Transportation		18,000
5210 · Utilities		151,000
5211 · Alarm		7,200
5215 · Dumpster		34,200
5220 · Repair/Maintenance Svc		92,000
5230 · Repair/Maintenance Supplies		70,000
5310 · Food - Nutrition Program		200,000
5315 · Nutrition Supplies - Non-Food		15,400
5410 · Textbooks/Periodicals/Software		83,000
5420 · Classroom Supplies		45,000
5513C-Student/Family Activities		16,000
5515 · Printing and Copying		11,000
5520 · Office Expense		12,000
5522 · Insurance - Liability, D and O		95,000
5525 · Dues & Fees		35,000
5530 · Communications		5,000
5540 · Accounting/Audit		17,000
5545 Outside Contract Services		212,000
5546 - Repairs - Instruments/Chromebooks		4,500
5550 · Professional/Technical Svcs		9,000
5600 · Travel and Meetings		2,000
6000 · Fundraising Expense		15,000
5543-44 Mortgage Interest Expense		328,200
Total Expense		$7,084,450
Debt Svc - mortgage principal pymts		154,200
1398 Building Improvements		98,000
1498 Computers/Technology		25,500
1598 Furniture/Equipment		12,500
Reserve		47,070

Brass City Charter School

2026-27 Budget

Total Expenditures		$7,421,720

BRASS CITY CHARTER SCHOOL, INC.

Annual Financial Statements

For the Year Ended June 30, 2025

BRASS CITY CHARTER SCHOOL, INC.
Table of Contents
For the Year Ended June 30, 2025

KING, KING & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

Winsted, CT (860) 379-0215
Simsbury, CT (860) 431-0054
www.kingcpas.com

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, 2025, and 2024, 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 present fairly, in all material respects, the financial position of Brass City Charter School, Inc. as of June 30, 2025, and 2024, 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 October 31, 2025, 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.

King, King & Associates

King, King & Associates, CPAs
Winsted, CT
October 31, 2025

BRASS CITY CHARTER SCHOOL, INC.
Statements of Financial Position
June 30, 2025
(With Comparative Totals For June 30, 2024)

	2025	2024
ASSETS		
Current Assets		
Cash	$ 1,322,860	$ 649,567
Investments	315,802	299,604
Grants Receivable	64,104	304,178
Other Receivables, Net of Allowance	1,484,832	1,486,754
Prepaid Expenses	57,961	17,537
Total Current Assets	**3,245,559**	**2,757,640**
Property and Equipment		
Land & Buildings	10,133,523	10,142,873
Computers/Technology	241,373	213,364
Furniture and Equipment	419,863	425,923
Construction in Progress	20,475	-
Less: Accumulated Depreciation	(3,109,204)	(2,657,234)
Total Property and Equipment, Net	7,706,030	8,124,926
Total Assets	**$ 10,951,589**	**$ 10,882,566**
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts Payable	$ 104,173	$ 68,031
Accrued Expenses	75,888	24,675
Payroll Liabilities	160,353	131,627
Deferred Revenue	601,500	600,000
Current Portion of Long Term Liabilities	142,918	134,619
Total Current Liabilities	1,084,832	958,952
Long Term Liabilities		
Mortgage	5,641,853	5,790,296
Total Long Term Liabilities	5,641,853	5,790,296
Total Liabilities	**6,726,685**	**6,749,248**
Net Assets		
Without Donor Restrictions	4,224,904	4,133,318
Total Net Assets	**4,224,904**	**4,133,318**
Total Liabilities and Net Assets	**$ 10,951,589**	**$ 10,882,566**

The accompanying notes are an integral part of financial statements.

BRASS CITY CHARTER SCHOOL, INC.
Statements of Activities
For the Year Ended June 30, 2025
(With Comparative Totals For June 30, 2024)

	2025	2024
Revenues and Support Without Donor Restrictions		
State Charter School Income	$ 5,222,800	$ 4,483,080
School Nutrition Income	343,184	322,889
Title I & II Grants	174,814	180,787
ESSER Grants	123,532	429,911
Special Ed Reimbursement	-	545,314
Foundation/Corporate Grants	720,000	743,238
Other Grant Income	18,453	12,958
In-kind (Contributed) Services	1,279,421	624,562
Contributions	13,513	9,385
Parent Fundraising	18,163	29,686
Other Income	1,500	2,553
Investment Income	16,198	28,561
Total Revenues and Support	**7,931,578**	**7,412,924**
Expenses		
Education	7,332,953	6,744,731
Management and General	496,054	445,466
Fundraising	10,985	17,732
Total Expenses	**7,839,992**	**7,207,929**
Change in Net Assets Without Donor Restrictions	**91,586**	**204,995**
Net Assets - Beginning of Year	4,133,318	3,928,323
Net Assets - End of Year	**$ 4,224,904**	**$ 4,133,318**

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, 2025
(With Comparative Totals For June 30, 2024)

	2025	2024
OPERATING ACTIVITIES		
Change in Net Assets	$ 91,586	$ 204,995
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	486,916	475,100
Proceeds from Sale of Fixed Assets	12,000	-
(Gain)/Loss on Disposal	3,713	630
Realized/Unrealized (Gain)/Loss	(1,202)	(3,687)
(Increase) / Decrease In:		
Grants Receivable	240,074	(232,002)
Other Receivable	1,922	(507,852)
Prepaid Expenses	(40,424)	8,555
(Decrease) / Increase In:		
Accounts Payable	36,142	(21,114)
Accrued Expenses	51,213	24,675
Deferred Revenue	1,500	-
Payroll Liabilities	28,726	(28,783)
Net Cash Provided (Used) by Operating Activities	**912,166**	**(79,483)**
INVESTING ACTIVITIES		
Proceeds from Sale of Investments	-	250,000
Purchase of Investments	(14,996)	(24,874)
Purchase of Fixed Assets	(83,733)	(63,939)
Net Cash (Used) by Investing Activities	**(98,729)**	**161,187**
FINANCING ACTIVITIES		
Repayment of Financing	(140,144)	(140,690)
Net Cash (Used) by Financing Activities	**(140,144)**	**(140,690)**
Net Change in Cash flows	**673,293**	**(58,986)**
Cash, Beginning of Year	649,567	708,553
Cash, End of Year	**$ 1,322,860**	**$ 649,567**
Supplemental Information		
Income Taxes Paid	$ -	$ -
Interest Paid	$ 329,833	$ 324,505

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, 2025

EXPENSES:	Education	Management and General	Fundraising	Total
Salaries and Wages	$ 3,602,924	$ 302,100	$ 6,220	$ 3,911,244
Employee Benefits and Payroll Taxes	740,272	63,441	1,306	805,019
Total Salaries & Related Expenses	4,343,196	365,541	7,526	4,716,263
Office Expense	2,083	1,327	-	3,410
Alarm	8,363	51	-	8,414
Books	92,390	-	-	92,390
Communications	-	7,663	-	7,663
Depreciation	485,187	1,729	-	486,916
Dues and Fees	10,640	23,086	-	33,726
Employee Training	43,655	-	-	43,655
Fundraising Expense	-	-	3,459	3,459
Insurance	-	59,991	-	59,991
Interest	327,821	2,012	-	329,833
Miscellaneous	3,743	509	-	4,252
Printing and Copying	9,248	-	-	9,248
Professional Fees	67,561	32,206	-	99,767
Pupil Services	88,572	-	-	88,572
Repairs and Maintenance	178,058	1,081	-	179,139
School Nurse - In-kind	40,645	-	-	40,645
Special Education - In-kind	767,914	-	-	767,914
Student Related Activities	40,321	-	-	40,321
Student Lunch	134,596	-	-	134,596
Supplies	76,479	-	-	76,479
Transportation - In-kind	470,862	-	-	470,862
Trash Removal	30,276	186	-	30,462
Travel and Meetings	1,922	-	-	1,922
Utilities	109,421	672	-	110,093
Total Other Expenses	2,989,757	130,513	3,459	3,123,729
Total Expenses	**$ 7,332,953**	**$ 496,054**	**$ 10,985**	**$ 7,839,992**

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

EXPENSES:	Education	Management and General	Fundraising	Total
Salaries and Wages	$3,742,450	$276,549	$ 5,892	$ 4,024,891
Employee Benefits	832,584	58,075	1,237	891,896
Total Salaries & Related Expenses	4,575,034	334,624	7,129	4,916,787
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	2,169,697	110,842	10,603	2,291,142
Total Expenses	**$ 6,744,731**	**$ 445,466**	**$ 17,732**	**$ 7,207,929**

The accompanying notes are an integral part of financial statements.

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	3 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.

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.

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, 2025, events and transactions subsequent to June 30, 2025, through October 31, 2025, 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, 2025, and 2024, the carrying amounts of BCCS deposits were $1,324,625 and $649,567 and the bank balance was $1,321,157 and $721,341, respectively. $250,000 of the bank balance was insured by the FDIC both years. $1,071,157 and $471,341 were uninsured in each year, respectively.

Fair Value Measurements
At June 30, 2025, the inputs used in valuing BCCS's investments, which are carried at fair value, were as follows:

		Fair Value Measurements Using		
Description	June 30, 2025	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	315,772	315,772	-	-
Total	$ 315,802	$ 315,802	$ -	$ -

Receivables
At June 30, 2025, BCCS had $64,104 in grants receivable and $1,556,027 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) incurred prior to fiscal year 2025.

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:

2025-2026	$ 142,918
2026-2027	151,185
2027-2028	178,307
2028-2029	5,333,149

BCCS has applied for a grant from the State Department of Education for $1,000,000 specifically for mortgage reduction and has enlisted a consultant to review both loans for possible refinance or restructuring to extend the maturity dates and balloon payments due in July 2028.

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	$1,322,860
Investments	315,802
Receivables	1,548,936
Financial assets, at year end	3,187,598
Less those unavailable for general expenditures within one year, due to:	
Receivables that may not be collected within one year:	(1,553,833)
Financial assets available to meet cash needs for general expenditures within one year	$1,633,765

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, 2025, or 2024.

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 75% and 69% of its annual income for the years ending June 30, 2025, and 2024, 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 $40,645, special education program in the amount of $678,786, and for transportation in the amount of $470,682. Nonprofits Counsel LLC provided BCCS with pro bono services of $89,128.

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 weighed in on the dispute and ruled in favor of BCCS in May 2024. Waterbury challenged this ruling in Connecticut Superior Court where BCCS also prevailed. The case is currently under appeal in the Connecticut Appellate Court.

BRASS CITY CHARTER SCHOOL, INC.
Schedule of Financial Position (unaudited)
June 30, 2025

ASSETS	Period Ended 12/31/2024	Period Ended 6/30/2025
Current Assets		
Cash	$ 2,087,804	$ 1,322,860
Investment	308,227	315,802
Grants Receivable	59,123	64,104
Other Receivable, Net of Allowance	1,482,638	1,484,832
Prepaid Expenses	45,099	57,961
Total Current Assets	**3,982,891**	**3,245,559**
Property and Equipment		
Land & Buildings	10,142,873	10,133,523
Computers/Technology	229,594	241,373
Furniture and Equipment	428,177	419,863
Construction in Progress	-	20,475
Less: Accumulated Depreciation	(2,657,236)	(3,109,204)
Total Property and Equipment, Net	8,143,408	7,706,030
Total Assets	**$ 12,126,299**	**$ 10,951,589**
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts Payable	$ 115,326	$ 104,173
Accrued Expenses	-	75,888
Payroll Liabilities	36,329	160,353
Deferred Revenue	-	601,500
Current Portion of Long Term Debt	138,738	142,918
Total Current Liabilities	290,393	1,084,832
Long Term Liabilities		
Mortgage Payable	5,718,814	5,641,853
Total Long Term Liabilities	5,718,814	5,641,853
Total Liabilities	**6,009,207**	**6,726,685**
Net Assets		
Without Donor Restrictions	6,117,092	4,224,904
Total Net Assets	**6,117,092**	**4,224,904**
Total Liabilities and Net Assets	**$ 12,126,299**	**$ 10,951,589**

BRASS CITY CHARTER SCHOOL, INC.
Schedule of Activities (unaudited)
For the Trailing Twelve Month Period Ended
June 30, 2025

NET ASSETS WITHOUT DONOR RESTRICTIONS	6-month Period Ended 12/31/2024	6-month Period Ended 6/30/2025	12-month Period Ended 6/30/2025
Revenues and Support			
State Charter School Income	$ 3,912,300	$ 1,310,500	$ 5,222,800
School Nutrition Income	154,208	188,976	343,184
Title I & II Grants	-	174,814	174,814
ESSER Grants	122,782	750	123,532
Special Ed Reimbursement	-	-	-
Foundation/Corporate Grants	720,000	-	720,000
Other Grant Income	-	15,803	15,803
In-kind (Contributed) Services & Goods	-	1,279,421	1,279,421
Contributions	401	13,112	13,513
Parent Fundraising	4,162	14,001	18,163
Other Income	-	4,150	4,150
Investment Income	8,623	7,575	16,198
Total Revenues and Support	**4,922,476**	**3,009,102**	**7,931,578**
Expenses			
Salaries and Wages	1,746,440	2,164,804	3,911,244
Employee Benefits and Payroll Taxes	400,531	404,488	805,019
Office Expense	1,296	2,114	3,410
Alarm	5,254	3,160	8,414
Books	77,262	15,128	92,390
Communications	3,341	4,322	7,663
Depreciation	235,160	251,756	486,916
Dues and Fees	18,982	14,744	33,726
Employee Training	42,206	1,449	43,655
Fundraising Fees	-	3,459	3,459
Insurance	59,991	-	59,991
Interest Expense - Not Paid from Reserves	170,473	159,360	329,833
Miscellaneous	486	3,766	4,252
Printing and Copying	4,869	4,379	9,248
Professional Fees	20,652	79,115	99,767
Pupil Services	35,124	53,448	88,572
Repairs and Maintenance	116,469	62,670	179,139
In-kind Services & Goods	-	1,279,421	1,279,421
Student Related Activities	7,165	33,156	40,321
Student Lunch	75,240	59,356	134,596
Supplies	94,340	(17,861)	76,479
Trash Removal	15,231	15,231	30,462
Travel and Meetings	1,115	807	1,922
Utilities	42,625	67,468	110,093
Exchange	(520)	520	-
Total Expenses	**3,173,732**	**4,666,260**	**7,839,992**
Change in Net Assets Without Donor Restrictions	**1,748,744**	**(1,657,158)**	**91,586**
Net Assets - Beginning of Period	4,133,318	5,882,062	4,133,318
Net Assets - End of Period	**$ 5,882,062**	**$ 4,224,904**	**$ 4,224,904**

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, 2025

	6-month Period Ended 12/31/2024	6-month Period Ended 6/30/2025	12-month Period Ended 6/30/2025
OPERATING ACTIVITIES			
Change in Net Assets Without Donor Restrictions	$ 1,748,744	$ (1,657,158)	$ 91,586
Adjustments to reconcile change in net assets to net cash (used)provided by operating activities			
Depreciation	235,160	251,756	486,916
Proceeds from Sale of Fixed Assets	-	12,000	12,000
(Gain)/Loss on Disposal	-	3,713	3,713
Realized/Unrealized (Gain)/Loss	893	(2,095)	(1,202)
(Increase) / Decrease In:			
Grants Receivable	(4,981)	245,055	240,074
Other Receivable	(2,194)	4,116	1,922
Prepaid Expenses	(12,862)	(27,562)	(40,424)
(Decrease) / Increase In:			
Accounts Payable	(11,153)	47,295	36,142
Accrued Expenses	75,888	(24,675)	51,213
Deferred Revenue	601,500	(600,000)	1,500
Payroll Liabilities	124,024	(95,298)	28,726
Net Cash (Used) Provided by Operating Activities	**2,755,019**	**(1,842,853)**	**912,166**
INVESTING ACTIVITIES			
Proceeds for Sale of Investments	-	-	-
Purchase of Investments	(7,730)	(11,648)	(14,996)
Purchase of Fixed Assets	(32,254)	(51,479)	(83,733)
Net Cash Used For Investing Activities	**(39,984)**	**(63,127)**	**(98,729)**
FINANCING ACTIVITIES			
Repayment of Financing	(67,363)	(72,781)	(140,144)
Net Cash Used by Financing Activities	**(67,363)**	**(72,781)**	**(140,144)**
(Decrease) / Increase in Cash and Cash Equivalents	**2,647,672**	**(1,978,761)**	**673,293**
Cash Without Donor Restrictions, Beginning of Period	649,567	3,297,239	649,567
Cash Without Donor Restrictions, End of Period	**$ 3,297,239**	**$ 1,318,478**	**$ 1,322,860**
Supplemental Information			
Income Taxes Paid	$ -	$ -	$ -
Interest Paid	$ 170,473	$ 159,360	$ 329,833

BRASS CITY CHARTER SCHOOL, INC.
Schedule of Ratio Calculations (unaudited)
For the Trailing Twelve Month Period Ended
June 30, 2025

Fixed Charge Coverage Ratios Calculation	6-month Period Ended 12/31/2024	6-month Period Ended 6/30/2025	12-month Period Ended 6/30/2025
Change in Operating Net Assets	$ 1,748,744	$ (1,657,158)	$ 91,586
Depreciation Expense	235,160	251,756	486,916
Unrealized (Gain/Loss) on Investments	893	(2,095)	(1,202)
Interest Paid	170,473	159,360	329,833
In-Kind Activity			
Inkind Services & Goods Income	-	(1,279,421)	(1,279,421)
Inkind Services & Goods Expense	-	1,279,421	1,279,421
Adjusted Change in Operating Net Assets	**2,155,270**	**(1,248,137)**	**907,133**
Interest Expense - Not Paid from Reserves			
Webster Interest Expense	66,041	57,936	123,977
BlueHub Interest Expense	104,432	101,423	205,855
Principal Payments on LTD			
Webster Principal Payments	33,815	36,224	70,039
BlueHub Principal Payments	33,548	36,557	70,105
÷	$ 237,836	$ 232,140	$ 469,976
Combined Fixed Charge Coverage Ratio	**906.20%**	**-537.67%**	**193.02%**
Senior Fixed Charge Coverage Ratio	**2158.38%**	**-1325.55%**	**467.56%**

Days Cash on Hand Calculation		6-month Period Ended 12/31/2024	12-month Period Ended 6/30/2025
Cash & Cash Equivalents		$ 2,087,804	$ 1,322,860
Liquid Investments		308,227	315,802
	Liquid Assets	**2,396,031**	**1,638,662**
Days in a Year	×	365	365
		874,551,315	598,111,630
Total Expenses		3,173,732	7,839,992
Depreciation		(235,160)	(486,916)
Nutrition Revenue - Commodities			(17,356)
Inkind Services & Goods Expense		-	(1,279,421)
	Net Operating Expense ÷	$ 2,938,572	$ 6,056,299
	Days Cash on Hand	**297.61**	**98.76**

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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, 2025 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 October 31, 2025.

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

King, King & Associates, CPAs
Winsted, CT
October 31, 2025

BRASS CITY CHARTER SCHOOL, INC.
Schedule of Expenditures of State Financial Assistance
For the Year Ended June 30, 2025

State Grantor Pass-Through Grantor Program Title:	State Grant Program CORE-CT Number		Expenditures
CT Department of Education			
Child Nutrition State Match	11000-SDE64370-16211-82051	$	2,515
School Breakfast Program	11000-SDE64370-17046-82057		2,789
Healthy Food Initiative	11000-SDE64370-16212-82010		4,807
Education Finance Reform	11000-SDE64370-12653-84179		259,660
Charter Schools	11000-SDE64370-16119-84179		4,963,140
Total State Financial Assistance		**$**	**5,232,911**

See notes to schedule.

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, 2025. 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.

KING, KING & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

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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, 2025. 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, 2025.

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.

King, King & Associates

King, King & Associates, CPAs
Winsted, CT
October 31, 2025

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, 2025, and issued our unmodified report thereon dated October 31, 2025.

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:

State Grantor and Program	State Core - CT Number	Expenditures
CT Department of Education:		
Charter Schools	11000-SDE64370-16119-84179	$4,963,140

- Dollar threshold used to distinguish between type A and type B programs $300,000

II. FINANCIAL STATEMENT FINDINGS

- We issued reports, dated October 31, 2025, 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.

Form **990**

Department of the Treasury
Internal Revenue Service

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* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning 7/01 **, 2024, and ending** 6/30 **, 20** 2025

B Check if applicable:
- [ ] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Final return/terminated
- [ ] Amended return
- [ ] Application pending

C
BRASS CITY CHARTER SCHOOL
289 WILLOW STREET
WATERBURY, CT 06710

D Employer identification number: 46-2366321

E Telephone number: (203) 527-5942

G Gross receipts $ 6,662,955.

F Name and address of principal officer: BARBARA RUGGIERO
SAME AS C ABOVE

H(a) Is this a group return for subordinates? [ ] Yes [X] No

H(b) Are all subordinates included? [ ] Yes [ ] No
If "No," attach a list. See instructions.

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

J Website: WWW.BRASSCITYCHARTER.ORG

H(c) Group exemption number

K Form of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other

L Year of formation: 2013 **M** 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 [ ] 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 2024 (Part V, line 2a)	5	137
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.

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	2,274,168.	6,634,459.
	9	Program service revenue (Part VIII, line 2g)	4,483,080.	
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	28,561.	17,646.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2,553.	1,500.
	12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	6,788,362.	6,653,605.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
	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)	4,916,787.	4,716,263.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	b	Total fundraising expenses (Part IX, column (D), line 25) 10,985.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,680,592.	1,846,958.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	6,597,379.	6,563,221.
	19	Revenue less expenses. Subtract line 18 from line 12	190,983.	90,384.
			Beginning of Current Year	**End of Year**
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	10,882,566.	10,951,589.
	21	Total liabilities (Part X, line 26)	6,749,248.	6,726,685.
	22	Net assets or fund balances. Subtract line 21 from line 20	4,133,318.	4,224,904.

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
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check [ ] 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 [X] 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 [X] 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 [X] 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 $ 6,056,182. including grants of $) (Revenue $ 5,222,800.)

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 6,056,182.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2	X	
3	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*	3		X
4	**Section 501(c)(3) organizations.** 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*	4	X	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	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*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	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*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
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*	11b		X
c	Did the organization report an amount for investments – program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	X	
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*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13	X	
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
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*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17		X
18	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*	18	X	
19	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*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a	X	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		X
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		X
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		X
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
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? *If "Yes," complete Schedule L, Part I*	25b		X
26	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? *If "Yes," complete Schedule L, Part II*	26		X
27	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? *If "Yes," complete Schedule L, Part III*	27		X
28	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).			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
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)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O.	38	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
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	14			
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c		

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

			Yes	No
2a	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 — **2a** 137			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	**2b**	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	**3a**		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	**3b**		
4a	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)?	**4a**		X
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).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	**5a**		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	**5b**		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	**5c**		
6a	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?	**6a**		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	**6b**		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	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?	**7a**		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	**7b**		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	**7c**		X
d	If "Yes," indicate the number of Forms 8282 filed during the year — **7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	**7e**		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**7f**		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	**7g**		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	**7h**		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	**8**		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	**9a**		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	**9b**		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 — **10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities — **10b**			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders — **11a**			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) — **11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	**12a**		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year — **12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	**13a**		
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 — **13b**			
c	Enter the amount of reserves on hand — **13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	**14a**		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	**14b**		
15	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.	**15**		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	**16**		X
17	**Section 501(c)(21) organizations.** 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.	**17**		

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

			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year. — 1a: 11. 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.			
b	Enter the number of voting members included on line 1a, above, who are independent. — 1b: 11			
2	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
3	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
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6	Did the organization have members or stockholders?	6		X
7a	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	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
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body?	8a	X	
b	Each committee with authority to act on behalf of the governing body?	8b		X
9	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
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
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		
11a	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	Describe on Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	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	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
15	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?			
a	The organization's CEO, Executive Director, or top management official SEE SCHEDULE O	15a	X	
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.			
16a	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	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 [X] Upon request [X] 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): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
(1) BARBARA RUGGIERO EXECUTIVE DIR.	40 0			X				164,808.	0.	0.
(2) NANCY LANDONA COO	40 0					X		136,805.	0.	8,724.
(3) JEANINE POCOSKI	0 0					X		139,385.	0.	76.
(4) DANIELLE GAYNOR	0 0					X		110,142.	0.	232.
(5) ANNIE M. SCOTT CHAIRMAN	2 0	X		X				0.	0.	0.
(6) ANTHONY GAY DIRECTOR	1 0	X						0.	0.	0.
(7) BRYAN LEWIS DIRECTOR	1 0	X						0.	0.	0.
(8) JONATHAN GOTTERER DIRECTOR	1 0	X						0.	0.	0.
(9) ANA ROSA SECRETARY	2 0	X		X				0.	0.	0.
(10) OLIVIA DEGENNARO DIRECTOR	1 0	X						0.	0.	0.
(11) SUBIRA GORDON DIRECTOR	1 0	X						0.	0.	0.
(12) CARRIE SCALZO DIRECTOR	1 0	X						0.	0.	0.
(13) JOSEPH JOHNSON DIRECTOR	1 0	X						0.	0.	0.
(14) KRISTIAN ROSE DIRECTOR	1 0	X						0.	0.	0.

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: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
(15) DONALD J. THOMPSON DIRECTOR	1 0	X						0.	0.	0.
(16) MARIA VEGA DIRECTOR	1 0	X						0.	0.	0.
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Subtotal								551,140.	0.	9,032.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								551,140.	0.	9,032.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 4

		Yes	No
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*	3		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*	4	X	
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*	5		X

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	133,652.

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 Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants, and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	18,163.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	5,882,783.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	733,513.				
	g Noncash contributions included in lines 1a-1f	1g					
	h **Total.** Add lines 1a-1f			6,634,459.			
Program Service Revenue			Business Code				
	2a						
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			14,996.			14,996.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
			(i) Real / (ii) Personal				
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
			(i) Securities / (ii) Other				
	7a Gross amount from sales of assets other than inventory	7a	(ii) 12,000.				
	b Less: cost or other basis and sales expenses	7b	(ii) 9,350.				
	c Gain or (loss)	7c	(ii) 2,650.				
	d Net gain or (loss)			2,650.	2,650.		
	8a Gross income from fundraising events (not including $ 18,163. of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b					
	c Net income or (loss) from fundraising events						
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue			Business Code				
	11a MISCELLANEOUS		900099	1,500.			1,500.
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a-11d			1,500.			
	12 **Total revenue.** See instructions			6,653,605.	2,650.	0.	16,496.

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	164,808.	151,623.	13,185.	0.
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	3,746,436.	3,451,301.	288,915.	6,220.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	572,633.	512,338.	58,989.	1,306.
10 Payroll taxes	232,386.	227,934.	4,452.	
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.)	99,767.	67,561.	32,206.	
12 Advertising and promotion				
13 Office expenses	79,889.	78,562.	1,327.	
14 Information technology				
15 Royalties				
16 Occupancy	289,232.	287,479.	1,753.	
17 Travel	1,922.	1,922.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	329,833.	327,821.	2,012.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	486,916.	485,187.	1,729.	
23 Insurance	59,991.		59,991.	
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 STUDENT LUNCH	134,596.	134,596.		
b BOOKS	92,390.	92,390.		
c PUPIL SERVICES	88,572.	88,572.		
d EMPLOYEE TRAINING	43,655.	43,655.		
e All other expenses	140,195.	105,241.	31,495.	3,459.
25 **Total functional expenses.** Add lines 1 through 24e	6,563,221.	6,056,182.	496,054.	10,985.
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 ☐ 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
Assets	1	Cash – non-interest-bearing			649,567.	1	1,322,860.
	2	Savings and temporary cash investments				2	
	3	Pledges and grants receivable, net			304,178.	3	64,104.
	4	Accounts receivable, net			1,486,754.	4	1,484,832.
	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			17,537.	9	57,961.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	10,815,234.			
	b	Less: accumulated depreciation	10b	3,109,204.	8,124,926.	10c	7,706,030.
	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			299,604.	15	315,802.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)			10,882,566.	16	10,951,589.
Liabilities	17	Accounts payable and accrued expenses			224,333.	17	340,414.
	18	Grants payable				18	
	19	Deferred revenue			600,000.	19	601,500.
	20	Tax-exempt bond liabilities			3,150,452.	20	3,080,413.
	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			2,774,463.	23	2,704,358.
	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	**Total liabilities.** Add lines 17 through 25			6,749,248.	26	6,726,685.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**					
	27	Net assets without donor restrictions			4,133,318.	27	4,224,904.
	28	Net assets with donor restrictions				28	
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**					
	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	Total net assets or fund balances			4,133,318.	32	4,224,904.
	33	Total liabilities and net assets/fund balances			10,882,566.	33	10,951,589.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	6,653,605.
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,563,221.
3	Revenue less expenses. Subtract line 2 from line 1	3	90,384.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	4,133,318.
5	Net unrealized gains (losses) on investments	5	1,202.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	4,224,904.

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		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. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	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. ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
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	3b		

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* for instructions and the latest information.

OMB No. 1545-0047

2024

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 [X] 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? Yes	No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) . . . 12

13 **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 **stop here** . . . ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) . . . 14 %

15 Public support percentage from 2023 Schedule A, Part II, line 14 . . . 15 %

16a **33-1/3% support test–2024.** If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . ☐

b **33-1/3% support test–2023.** If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . ☐

17a **10%-facts-and-circumstances test–2024.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . ☐

b **10%-facts-and-circumstances test–2023.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . ☐

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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 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 **stop here** ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2023 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2023** Schedule A, Part III, line 17	18	%

19a **33-1/3% support tests—2024.** 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—2023.** 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
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in **Part VI** when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.*	3c		
4a	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.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in **Part VI** what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	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 **Part VI**, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in **Part VI.***	6		
7	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).*	7		
8	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).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in **Part VI.***	9a		
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 **Part VI.***	9b		
c	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 **Part VI.***	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
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.)*	10b		

Part IV Supporting Organizations *(continued)*

		Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?			
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	**11a**		
b A family member of a person described on line 11a above?	**11b**		
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.**	**11c**		

Section B. Type I Supporting Organizations

		Yes	No
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.	**1**		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* **Part VI** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	**2**		

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

		Yes	No
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.*	**2a**		
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.*	**2b**		
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.**	**3a**		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* **Part VI** *the role played by the organization in this regard.*	**3b**		

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

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

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 **Adjusted Net Income** (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 **Total** (add lines 1a, 1b, and 1c)	1d		
e **Discount** claimed for blockage or other factors *(explain in detail in **Part VI**)*:			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 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 **Minimum Asset Amount** (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 **Distributable Amount.** 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).

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

Section D – Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required – *provide details in **Part VI***)	5	
6 Other distributions (describe in ***Part VI***). See instructions.	6	
7 **Total annual distributions.** Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in **Part VI**). See instructions.	8	
9 Distributable amount for 2024 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required – *explain in **Part VI***). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f **Total** of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in **Part VI***. See instructions.			
6 Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in **Part VI***. See instructions.			
7 **Excess distributions carryover to 2025.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

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* for instructions and the latest information.

OMB No. 1545-0047

2024

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

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:	THEN 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.

	(a) Filing organization's totals	(b) Affiliated group totals
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) 2021	(b) 2022	(c) 2023	(d) 2024	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column (e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

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) Yes	(a) No	(b) Amount
SEE PART IV 1 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:			
a Volunteers?		X	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		X	
c Media advertisements?		X	
d Mailings to members, legislators, or the public?		X	
e Publications, or published or broadcast statements?		X	
f Grants to other organizations for lobbying purposes?		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body?		X	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
i Other activities?	X		354.
j Total. Add lines 1c through 1i			354.
2a Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?		X	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d 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
1	Were substantially all (90% or more) dues received nondeductible by members?	1		
2	Did the organization make only in-house lobbying expenditures of $2,000 or less?	2		
3	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."

1	Dues, assessments, and similar amounts from members	1	
2	Section 162(e) nondeductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid):**		
a	Current year	2a	
b	Carryover from last year	2b	
c	Total	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4	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	
5	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)
(Rev. December 2024)
Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
BRASS CITY CHARTER SCHOOL

Employer identification number
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? ☐ Yes ☐ 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? ☐ Yes ☐ 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).
☐ Preservation of land for public use (for example, recreation or education)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of a historically important land area
☐ Preservation of a certified historic structure

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? ☐ Yes ☐ No

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)? ☐ Yes ☐ No

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		129,987.		129,987.
b Buildings		10,003,536.	2,601,645.	7,401,891.
c Leasehold improvements				
d Equipment		241,373.	158,126.	83,247.
e Other		440,338.	349,433.	90,905.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				7,706,030.

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)		
Total. *(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)		
Total. *(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)	
Total. *(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)	
Total. *(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.

1 Total revenue, gains, and other support per audited financial statements			1	7,931,578.
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a Net unrealized gains (losses) on investments	2a	1,202.		
b Donated services and use of facilities	2b	1,279,421.		
c Recoveries of prior year grants	2c			
d Other (Describe in Part XIII.)	2d			
e Add lines **2a** through **2d**			2e	1,280,623.
3 Subtract line **2e** from line **1**			3	6,650,955.
4 Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b Other (Describe in Part XIII.) SEE PART XIII	4b	2,650.		
c Add lines **4a** and **4b**			4c	2,650.
5 Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	6,653,605.

Part XII **Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1 Total expenses and losses per audited financial statements			1	7,839,992.
2 Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a Donated services and use of facilities	2a	1,279,421.		
b Prior year adjustments	2b			
c Other losses	2c			
d Other (Describe in Part XIII.)	2d			
e Add lines **2a** through **2d**			2e	1,279,421.
3 Subtract line **2e** from line **1**			3	6,560,571.
4 Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b Other (Describe in Part XIII.) SEE PART XIII	4b	2,650.		
c Add lines **4a** and **4b**			4c	2,650.
5 Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	6,563,221.

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 D, PART XI, LINE 4B
OTHER REVENUE INCLUDED ON FORM 990 BUT NOT INCLUDED IN F/S

GAIN ON SALE OF ASSET	$	2,650.
TOTAL	$	2,650.

SCHEDULE D, PART XII, LINE 4B
OTHER EXPENSES INCLUDED ON FORM 990 BUT NOT INCLUDED IN F/S

GAIN ON SALE OF ASSET	$	2,650.
TOTAL	$	2,650.

SCHEDULE E (Form 990)
(Rev. December 2024)
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* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization: BRASS CITY CHARTER SCHOOL
Employer identification number: 46-2366321

Part I

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

SCHEDULE G (Form 990)
(Rev. December 2024)
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* for instructions and the latest information.

OMB No. 1545-0047
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
- b [X] Internet and email solicitations
- c [ ] Phone solicitations
- d [X] In-person solicitations
- e [X] Solicitation of nongovernment grants
- f [X] Solicitation of government grants
- g [ ] Special fundraising events

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 [X] 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? Yes	No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total							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

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 col. (a) through col. (c))
Revenue	1 Gross receipts	18,163.			18,163.
	2 Less: Contributions	18,163.			18,163.
	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 col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	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:

a The organization's facility	13a	%
b An outside facility	13b	%

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

Name

Address

15a 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 the 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, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE J
(Form 990)
(Rev. December 2024)
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* for instructions and the latest information.

OMB No. 1545-0047
Open to Public Inspection

Name of the organization: BRASS CITY CHARTER SCHOOL
Employer identification number: 46-2366321

Part I Questions Regarding Compensation

			Yes	No
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. ☐ First-class or charter travel ☐ Travel for companions ☐ Tax indemnification and gross-up payments ☐ Discretionary spending account ☐ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☐ Health or social club dues or initiation fees ☐ 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	1b		
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?	2		
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. ☐ Compensation committee ☐ Independent compensation consultant ☐ Form 990 of other organizations ☐ Written employment contract ☒ Compensation survey or study ☒ 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		X
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	4b		X
c	Participate in or receive payment from an equity-based compensation arrangement?	4c		X
	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		X
b	Any related organization?	5b		X
	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		X
b	Any related organization?	6b		X
	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	7		X
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	8		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, 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 (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
BARBARA RUGGIERO	(i)	164,808.	0.	0.	0.	0.	164,808.	0.
1 EXECUTIVE DIR.	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
2	(ii)							
	(i)							
3	(ii)							
	(i)							
4	(ii)							
	(i)							
5	(ii)							
	(i)							
6	(ii)							
	(i)							
7	(ii)							
	(i)							
8	(ii)							
	(i)							
9	(ii)							
	(i)							
10	(ii)							
	(i)							
11	(ii)							
	(i)							
12	(ii)							
	(i)							
13	(ii)							
	(i)							
14	(ii)							
	(i)							
15	(ii)							
	(i)							
16	(ii)							

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, and for Part II. Also complete this part for any additional information.

SCHEDULE K
(Form 990)
(Rev. December 2024)
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* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization: BRASS CITY CHARTER SCHOOL

Employer identification number: 46-2366321

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased Yes	(g) Defeased No	(h) On behalf of issuer Yes	(h) On behalf of issuer No	(i) Pooled financing Yes	(i) Pooled financing No
A	CT HEALTH & EDUCATION	06-0806186	000000000	7/01/2018	3,400,000.	FACILITY RENOVATION PROJECT		X		X		X
B												
C												
D												

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired	319,587.			
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				

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

Part IV Arbitrage

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

Part IV Arbitrage (continued)

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

Part V Procedures To Undertake Corrective Action

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

Part VI Supplemental Information.

Provide additional information for responses to questions on Schedule K. See instructions.

SCHEDULE O
(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

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* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization	Employer identification number
BRASS CITY CHARTER SCHOOL	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.

SCHEDULE O
(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization	Employer identification number
BRASS CITY CHARTER SCHOOL	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.