

# Application: Brilla Caritas

Robert Keogh - rkeogh@4thsectorsolutions.com  
2020-2021 Annual Report

## Entry 1 School Info and Cover Page

Completed - Jul 29 2021

### Instructions

#### **Required of ALL Charter Schools**

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

## Entry 1 School Information and Cover Page

**(New schools that were not open for instruction for the 2020-2021 school year are not required to complete or submit an annual report this year).**

Please be advised that you will need to complete this cover page (including signatures) before all of the other tasks assigned to you by your school's authorizer are visible on your task page. While completing this cover page task, please ensure that you select the correct authorizer **(as of June 30, 2021)** or you may not be assigned the correct tasks.

## BASIC INFORMATION

### a. SCHOOL NAME

(Select name from the drop down menu)

BRILLA CARITAS CHARTER SCHOOL 320700861160

**a1. Popular School Name**

Brilla Caritas

**b. CHARTER AUTHORIZER (As of June 30th, 2021)**

Please select the correct authorizer as of June 30, 2021 or you may not be assigned the correct tasks.

SUNY BOARD OF TRUSTEES

**c. DISTRICT / CSD OF LOCATION**

CSD #10 - BRONX

**d. DATE OF INITIAL CHARTER**

1/2019

**e. DATE FIRST OPENED FOR INSTRUCTION**

9/2020

**h. SCHOOL WEB ADDRESS (URL)**

<https://brillaschools.org/our-schools/brilla-caritas/>

**i. TOTAL MAX APPROVED ENROLLMENT FOR THE 2020-2021 SCHOOL YEAR (exclude Pre-K program enrollment)**

99

**j. TOTAL STUDENT ENROLLMENT ON JUNE 30, 2021 (exclude Pre-K program enrollment)**

96

**k. GRADES SERVED IN SCHOOL YEAR 2020-2021 (exclude Pre-K program students)**

Check all that apply

Grades Served	K
---------------	---

**l1. DOES THE SCHOOL CONTRACT WITH A CHARTER OR EDUCATIONAL MANAGEMENT ORGANIZATION?**

Yes

## 12. NAME OF CMO/EMO AND ADDRESS

NAME OF CMO/EMO	Seton Education Partners
PHYSICAL STREET ADDRESS	441 E 148th St
CITY	Bronx
STATE	NYYNYNew York
ZIP CODE	10455
EMAIL ADDRESS	<a href="mailto:matt@setonpartners.org">matt@setonpartners.org</a>
CONTACT PERSON NAME	Matt Salvatierra

## FACILITIES INFORMATION

### m. FACILITIES

Will the school maintain or operate multiple sites in 2021-2022?

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

### School Site 1 (Primary)

**m1. SCHOOL SITES**

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

	Physical Address	Phone Number	District/CSD	Grades to be Served at Site for coming year (K-5, 6-9, etc.)	Receives Rental Assistance for Which Grades (If yes, enter the appropriate grades. If no, enter No).
Site 1	2236 Andrew Ave N, Bronx, NY 10468	347-523-5832	NYC CSD 10	K-1	K-1

**m1a. Please provide the contact information for Site 1.**

	Name	Work Phone	Alternate Phone	Email Address
School Leader	Zoranlly Castillo	347-523-5832		<a href="mailto:zoranlly.burgos@brillacaritas.org">zoranlly.burgos@brillacaritas.org</a>
Operational Leader	Andrew Morris	917-692-1955		<a href="mailto:andrew.morris@brillacaritas.org">andrew.morris@brillacaritas.org</a>
Compliance Contact	Andrew Morris	917-692-1955		<a href="mailto:andrew.morris@brillacaritas.org">andrew.morris@brillacaritas.org</a>
Complaint Contact	Andrew Morris	917-692-1955		<a href="mailto:andrew.morris@brillacaritas.org">andrew.morris@brillacaritas.org</a>
DASA Coordinator	Andrew Morris	917-692-1955		<a href="mailto:andrew.morris@brillacaritas.org">andrew.morris@brillacaritas.org</a>
Phone Contact for After Hours Emergencies	Andrew Morris	917-692-1955		<a href="mailto:andrew.morris@brillacaritas.org">andrew.morris@brillacaritas.org</a>

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

Private Space

---

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

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

**Certificate of Occupancy and Fire Inspection. Provide a copy of a current and non-expired certificate of occupancy (if outside NYC or in private space in NYC). For schools that are not in district space (NYC co-locations), provide a copy of a current and non-expired certificate of occupancy, and a copy of the current annual fire inspection results, which should be dated on or after July 1, 2021.**

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

[CO 2094688-0000001 \(1\).pdf](#)

**Filename:** CO 2094688-0000001 (1).pdf **Size:** 67.0 kB

---

**Site 1 Fire Inspection Report**

[06.14.21 - NFPA Form \(2\).pdf](#)

**Filename:** 06.14.21 - NFPA Form (2).pdf **Size:** 606.6 kB

---

**CHARTER REVISIONS DURING THE 2020-2021 SCHOOL YEAR**

**n1. Were there any revisions to the school's charter during the 2020-2021 school year? (Please include approved or pending material and non-material charter revisions).**

No

**o. Has your school's Board of Trustee's approved a budget for the 2020-2021 FY?**

Yes

**ATTESTATIONS**

**p. Individual Primarily Responsible for Submitting the Annual Report.**

Name	Matt Salvatierra
Position	Chief Financial Officer
Phone/Extension	718-226-0336
Email	<a href="mailto:matt@setonpartners.org">matt@setonpartners.org</a>

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

**Responses Selected:**

Yes

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

**Responses Selected:**

Yes

Signature, Head of Charter School



Signature, President of the Board of Trustees



Date

Jul 29 2021

Thank you.



## Entry 3 Accountability Plan Progress Reports

Completed - Aug 17 2021

### Instructions

### **SUNY-Authorized Charter Schools ONLY**

SUNY-authorized charter schools must download an Accountability Plan Progress Report template at [Accountability Plan Progress Report template](#). After completing, schools must upload the document into the SUNY Epicenter system by **August 16, 2021**.

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

**[Exhibit F - Accountability Plan\(6TUIA\)](#)**  
**[\(BrillaCollegPreparCharterSchool\(MergeEdCorp\)\)](#)**



## Entry 4 - Audited Financial Statements

Completed - Nov 1 2021

### Required of ALL Charter Schools

**ALL SUNY-authorized charter schools** must upload the financial statements in .pdf format into the SUNY Epicenter system no later than **November 1, 2021**. SUNY CSI will forward to NYSED CSO.

**ALL Regents, NYCDOE, and Buffalo BOE authorized charter schools** must upload final, audited financial statements to the [Annual Report Portal](#) no later than **November 1, 2021**. Upload the independent auditor's report, any advisory and/or management letter, and the internal controls report as one submission, combined into a .PDF file, ensuring that security features such as password protection are turned off.

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

### [BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS - 06](#)

Filename: BRILLA\_COLLEGE\_PREPARATORY\_CHARTER\_OWYejnY.pdf Size: 4.2 MB

## Entry 4a - Audited Financial Report Template (SUNY)

Completed - Nov 1 2021

### Instructions - SUNY-Authorized Charter Schools ONLY

SUNY-authorized schools must download the Excel spreadsheet entitled "Audited Financial Report Template" at <http://www.newyorkcharters.org/fiscal/>. After completing, schools must upload the document into the SUNY Epicenter system by **November 1**.

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

### [BC 2020-21 Audited Financial Statement](#)

Filename: BC\_2020-21\_Audited\_Financial\_State\_cz4Nwyi.xlsx Size: 176.4 kB

## Entry 5 - Fiscal Year 2021-2022 Budget

Completed - Jul 29 2021

**Instructions - Regents, NYCDOE, and Buffalo BOE authorized charter schools** should upload a copy of the school's FY21 Budget using the 2021-2022 [Projected Annual Budget template](#) in the portal or from the Annual Report website **by November 1, 2021**.

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

**Instructions - SUNY authorized charter schools** should download the [2021-2022 Budget and Quarterly Report Template](#) on the SUNY website or Epicenter and upload the completed template into the

portal by November 1, 2021.

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

## **[2021-22 BCE Budget Report](#)**

**Filename:** 2021-22\_BCE\_Budget\_Report.xlsx **Size:** 533.0 kB

## **Entry 6 - Board of Trustees Disclosure of Financial Interest Form**

**Completed** - Jul 29 2021

### **Required of ALL Charter Schools by August 2**

Each member of the charter school's Board of Trustees who served on a charter school education corporation governing one or more charter schools for any period during the 2020-2021 school year must complete a signed:

- Regents, NYCDOE, and Buffalo BOE Authorized Schools: [Disclosure of Financial Interest Form](#)
- SUNY- Authorized Charter Schools: [SUNY Trustee Financial Disclosure Form](#)

All completed forms must be collected and uploaded in .PDF format for each individual member. **If a trustee is not able or available to complete the form by the deadline, the education corporation is responsible for doing so on behalf of the trustee.** (Forms completed from past years will not be accepted).

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

## **[Brilla Schools - FY21 Board Disclosures](#)**

**Filename:** Brilla\_Schools\_-\_FY21\_Board\_Disclos\_ZXTxxO3.pdf **Size:** 3.8 MB

## **Entry 7 BOT Membership Table**

**Completed** - Jul 30 2021

## **Instructions**

### **Required of All charter schools**

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

## **Entry 7 BOT Table**

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

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

**1. 2020-2021 Board Member Information (Enter info for each BOT member)**

	Trustee Name	Trustee Email Address	Position on the Board	Committee Affiliations	Voting Member Per By-Laws (Y/N)	Number of Terms Served	Start Date of Current Term (MM/DD/YYYY)	End Date of Current Term (MM/DD/YYYY)	Board Meetings Attended During 2020-2021
1	Charles Bozian	<a href="mailto:cbozian@york.cuny.edu">cbozian@york.cuny.edu</a>	Treasurer	Finance	Yes	2	06/15/2021	06/14/2024	10
2	Eric Eckholdt	<a href="mailto:eric.eckholdt@redit-suisse.com">eric.eckholdt@redit-suisse.com</a>	Chair	Finance	Yes	3	07/01/2019	06/30/2022	11
3	James Jones	<a href="mailto:jejonescpa@gmail.com">jejonescpa@gmail.com</a>	Trustee/Member	Finance	Yes	2	06/15/2021	06/14/2024	11
4	Elena Sada	<a href="mailto:sadae@bc.edu">sadae@bc.edu</a>	Trustee/Member	Academic, Ad Hoc	Yes	2	06/15/2021	06/14/2024	9
5	Mary O'Grady	<a href="mailto:mary.o'grady@wsj.com">mary.o'grady@wsj.com</a>	Trustee/Member	None	Yes	1	04/01/2019	03/30/2022	10
6	Stephanie Saroki	<a href="mailto:stephanie@setonpartners.org">stephanie@setonpartners.org</a>	Trustee/Member	Academic, ad hoc	Yes	3	07/01/2019	06/30/2022	10

7	Brian Carty	<a href="mailto:brotherbrianfsc@yahoo.com">brotherbrianfsc@yahoo.com</a>	Trustee/Member	Ad Hoc	Yes	3	07/01/2019	06/30/2022	11
8	Rick Ramierz	<a href="mailto:richard.e.ramirez@gmail.com">richard.e.ramirez@gmail.com</a>	Secretary	None	Yes	3	07/01/2019	06/30/2022	8
9	Darla Romfo	<a href="mailto:dromfo@scholarshipfund.org">dromfo@scholarshipfund.org</a>	Trustee/Member	None	Yes	1	07/01/2019	06/30/2022	10

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

Yes

**1b. Current Board Member Information**

	Trustee Name	Trustee Email Address	Position on the Board	Committee Affiliations	Voting Member Per By-Laws (Y/N)	Number of Terms Served	Start Date of Current Term (MM/DD/YYYY)	End Date of Current Term (MM/DD/YYYY)	Board Meetings Attended During 2020-2021
10	David Ingles	<a href="mailto:hablaingles@prontonmail.com">hablaingles@prontonmail.com</a>	Trustee/Member	Finance	Yes	1	10/20/2020	10/19/2023	9
11									
12									
13									
14									
15									

**1c. Are there more than 15 members of the Board of Trustees?**

No

## 2. INFORMATION ABOUT MEMBERS OF THE BOARD OF TRUSTEES

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

a. Total Number of BOT Members on June 30, 2021	10
b.Total Number of Members Added During 2020-2021	1
c. Total Number of Members who Departed during 2020-2021	0
d.Total Number of members, as set in Bylaws, Resolution or Minutes	10

### 3. Number of Board meetings held during 2020-2021

12

### 4. Number of Board meetings scheduled for 2021-2022

12

Thank you.

## Entry 9 Enrollment & Retention

Completed - Aug 2 2021

[Instructions for submitting Enrollment and Retention Efforts](#)

**ALL charter schools must complete this section.** Describe the good faith efforts the charter school has made in 2020-2021 toward meeting targets to attract and retain the enrollment of Students with Disabilities (SWDs), English Language Learners (ELLs), and students who are economically disadvantaged. In addition, describe the school's plans for

meeting or making progress toward meeting its enrollment and retention targets in 2021-2022.

## Entry 9 Enrollment and Retention of Special Populations

### Instructions for Reporting Enrollment and Retention Strategies

Describe the efforts the charter school has made in 2020-2021 toward meeting targets to attract and retain enrollment of students with disabilities, English language learners, and students who are economically disadvantaged. In addition, describe the school’s plans for meeting or making progress toward meeting its enrollment and retention targets in 2021-2022.

#### Recruitment/Attraction Efforts Toward Meeting Targets

	Describe Recruitment Efforts in 2020-2021	Describe Recruitment Plans in 2021-2022
	Brilla Caritas is located in the University Heights neighborhood of the North Bronx. University Heights is a high density neighborhood and predominantly Latino. One third of the population lives below the poverty line and receives public assistance. As such, for the 2020-21 Brilla’s goal was to attract students who qualify for Free & Reduced Lunch. Brilla recruits students and families normally through grassroots efforts with a specific focus in Community School District 10 which includes University Heights, Kingbridge, Norwood neighborhoods. However, this year due to the pandemic, we	

<p>Economically Disadvantaged</p>	<p>had to reach our families through various methods including socially distanced outdoor tablings, virtually via zoom, and over the phone. We used QR codes in all of our collateral so as to avoid any cross contamination and emailed our application and information to all our community partners. Brilla partnered with local UPK programs, community programs such as Trabajamos Community Head Start, St. Tolentine Head Start, Little Inventors Child Care, Round the Clock Nursery and held virtual open houses due to the pandemic. Additionally, we held virtual information sessions via zoom in the morning, afternoons and evenings to assist families with understanding how to complete an application. Additionally, we assisted families over the phone. As a result 92% of our students are free and reduced.</p>	<p>Same at 20-21</p>
<p>English Language Learners</p>	<p>020-21: Brilla's goal is to attract English Language Learners. Brilla partnered with local UPK programs, Trabajamos Community Head Start, St. Tolentine Head Start, Little Inventors Child Care, Round the Clock Nursery and held information sessions. Spanish speaking staff members translate all of the virtual information sessions and open houses in Spanish for Spanish speaking families and students. Brilla employs a community relations and recruitment manager to make inroads with this</p>	<p>Same at 20-21</p>



	population.	
Students with Disabilities	<p>In addition to partnering with the community and day care centers Brilla also aggressively targeted potential families by partnering with daycares in the University Heights area to deliver high quality virtual information sessions. Brilla’s SETSS teacher and Special Education Coordinator were included in sessions to be able to answer questions regarding special education. They also held their own virtual student services orientation. This process ensures families of our capacity to serve their students' needs. We're estimating Students with disabilities enrollment at 22% next year. Brilla added resources to its Student Services team to further identify needs of Students with disabilities from K-1.</p>	Same at 20-21

## Retention Efforts Toward Meeting Targets

	Describe Retention Efforts in 2020-2021	Describe Retention Plans in 2021-2022
Economically Disadvantaged	At Brilla Caritas and Brilla Pax, we offered a free breakfast program, scholarship for student uniforms and we have a social worker on staff to work with families and students in need. We've increased social worker resources for the coming year should families need assistance.	Same at 20-21
English Language Learners	Brilla Caritas and Brilla Pax ensure that we have a diverse staff. All the office staff is bilingual, we translate all communications to parents, offer translation for report card conferences and bilingual community events	Same at 20-21
Students with Disabilities	Continue to provide a co teaching model for the entire school therefore, eliminating stigmas associated with special education. We provide OT, PT and Speech on site; we also have a student support team with SETTS teachers and two full time social workers.  Additionally Brilla added a more staff to our Student Services team to assist w/ instruction and development.	Same at 20-21

## Entry 10 - Teacher and Administrator Attrition

Completed - Jul 29 2021

## Form for "Entry 10 - Teacher and Administrator

# Attrition" Revised to Employee Fingerprint Requirements Attestation

## A. TEACH System - Employee Clearance

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

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

<sup>[1]</sup> Employees that must be cleared include, but are not limited to, teachers, administrative staff, janitors, security personnel and cafeteria workers, and other staff who are present when children are in the school building. **This includes paraprofessionals and other school personnel that are provided or assigned by the district of location, as well as related/contracted service providers.** See NYSED memorandum dated October 1, 2019 at <http://www.p12.nysed.gov/psc/aboutcharterschools/lawsandregs/EmployeeFingerprintOct19.pdf> or visit the NYSED website at: <http://www.highered.nysed.gov/tsei/ospra/fingerprintingcharts.html> for more information regarding who must be fingerprinted. Also see, 8 NYCRR §87.2.

---

## **B. Emergency Conditional Clearances**

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

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

Schools are asked to attest that they have reviewed and understand these requirements. More information can be found in the memo at

<http://www.p12.nysed.gov/psc/aboutcharterschools/lawsandregs/EmployeeFingerprintOct19.pdf>.

---

## **Attestation**

### **Responses Selected:**

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

## **Entry 13 School Calendar**

**Completed** - Jul 30 2021

[Instructions for submitting School Calendar](#)

### **Required of ALL Charter Schools**

Given these uncertain and changing times, charter schools may or may not have a school calendar ready to upload by the submission deadline this year of August 2, 2021. If the charter school has a tentative calendar based on available information and guidance at the time, please submit with the August 2<sup>nd</sup> submission. Charter schools will be able to upload an updated school calendar into the portal at any time but no later than **September 15, 2021**.

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

Board of Regents-authorized charter schools are required to submit school calendars that clearly indicate the start and end date of the instructional year AND the number of instructional hours and/or instructional days for each month.

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

only.

## **Brilla FY22 Academic Calendar**

Filename: Brilla\_FY22\_Academic\_Calendar\_rqVC000.pdf Size: 181.8 kB

# **Entry 14 Links to Critical Documents on School Website**

Completed - Jul 29 2021

## **Instructions**

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

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

1. Most recently filed Annual Report (i.e., 2019-2020 Annual Report);
2. Most recent board meeting notice, documents to be discussed at the meeting (if any), and webcast of Board meetings (if held virtually per Governor's Executive Order);
3. Link to New York State School Report Card;
4. Lottery Notice announcing date of lottery;
5. Authorizer-approved DASA Policy;
6. District-wide safety plan and Authorizer-approved Discipline Policy (as per August 29, 2019 [Emergency Response Plan Memo](#));
7. Authorizer-approved FOIL Policy; and
8. Subject matter list of FOIL records.
9. Link to School Reopening Plan

# **Form for Entry 14 Links to Critical Documents on School Website**

School Name: **Brilla Caritas**

---

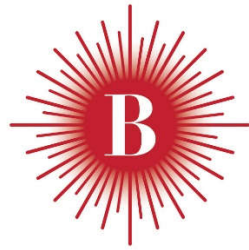
**Required of ALL Charter Schools noting that SUNY-authorized charter schools are not required to submit item 5: Authorizer-approved DASA policy**

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

	Link to Documents
1. Most Recent Annual Report (i.e., 2019-20)	<a href="https://brillaschools.org/about-brilla/board-of-directors/annual-reports-and-board-minutes/">https://brillaschools.org/about-brilla/board-of-directors/annual-reports-and-board-minutes/</a>
2. Most recent board meeting notice, documents to be discussed at the meeting (if any)	<a href="https://brillaschools.org/about-brilla/board-of-directors/annual-reports-and-board-minutes/">https://brillaschools.org/about-brilla/board-of-directors/annual-reports-and-board-minutes/</a>
2a. Webcast of Board Meetings (per Governor's Executive Order)	<a href="https://brillaschools.org/about-brilla/board-of-directors/annual-reports-and-board-minutes/">https://brillaschools.org/about-brilla/board-of-directors/annual-reports-and-board-minutes/</a>
3. Link to NYS School Report Card	<a href="https://data.nysed.gov/essa.php?year=2020&amp;instid=800000074675">https://data.nysed.gov/essa.php?year=2020&amp;instid=800000074675</a>
4. Lottery Notice announcing date of lottery	<a href="https://brillaschools.org/lottery/">https://brillaschools.org/lottery/</a>
5. Authorizer-approved DASA Policy (For Regents, NYCDOE, and Buffalo BOE Authorized Charter Schools ONLY);	
6. District-wide Safety Plan	<a href="https://brillaschools.org/public-notices/">https://brillaschools.org/public-notices/</a>
6a. Authorizer-Approved Discipline Policy (as per August 29, 2019 Emergency Response Plan Memo)	<a href="https://brillaschools.org/public-notices/">https://brillaschools.org/public-notices/</a>
7. Authorizer-Approved FOIL Policy	<a href="https://brillaschools.org/public-notices/">https://brillaschools.org/public-notices/</a>
8. Subject matter list of FOIL records	<a href="https://brillaschools.org/public-notices/">https://brillaschools.org/public-notices/</a>

**Thank you.**





**BRILLA**  
Public Charter Schools

Mengel, Metzger, Barr & Co. LLP  
Certified Public Accountants  
100 Chestnut Street, Suite 1200  
Rochester, New York 14604

This representation letter is provided in connection with your audits of the financial statements of Brilla College Preparatory Charter Schools, which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements, for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

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

We confirm that to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of the date of this letter.

### **Financial Statements**

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated May 1, 2021, for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, and consideration of impacts of the COVID-19 outbreak, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted for disclosed.

- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- We have complied with all contractual agreements, grants, and donor restrictions.
- We have maintained an appropriate composition of assets in amounts needed to comply with all donor restrictions.
- We have accurately presented the entity's position regarding taxation and tax-exempt status.
- The bases used for allocation of functional expenses are reasonable and appropriate.
- We have included in the financial statements all assets and liabilities under the entity's control.
- Net assets presented in the statement of financial position are appropriately classified, and reclassifications between net asset classes are appropriate.
- The basis used for the allocation of functional expenses is reasonable.
- Internal controls over the receipt and recording of contributions are adequate.
- We have designed, implemented, and maintained adequate internal controls over the receipt and recording of contributions.
- Reclassifications between net asset classes are proper.
- To the extent our normal procedures and controls related to our financial close or other reporting processes at the Organization were adversely impacted by the COVID-19 outbreak, we took appropriate actions and safeguards to reasonably ensure the fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America.
- Other than as disclosed in Note M to the financial statements, no other impacts from the COVID-19 outbreak are necessary to be reflected in those financial statements.
- Disclosures included in the financial statements regarding the relevant significant business, financial, and reporting impacts of the COVID-19 outbreak accurately reflect management's full consideration of such impacts.
- Methods and significant assumptions used by management to determine fair values, their consistency in application, and the completeness and adequacy of fair value information for financial statement measurement and disclosure purposes are appropriate.
- With respect to financial statement preparation, we have performed the following:
  - Made all management decisions and performed all management functions;
  - Assigned a competent individual to oversee the services;
  - Evaluated the adequacy of the services performed;
  - Evaluated and accepted the responsibility for the result of the services performed, and
  - Established and maintained internal controls, including monitoring ongoing activities.
- We have reviewed the Organization's draft financial statements prepared by you based upon financial information we provided to you. We have reviewed all supporting schedules and accept full responsibility for the Organization's consolidated financial statements prepared in accordance with U.S. GAAP.
- We have considered the accounting and reporting requirements of FASB ASC 740-10. We believe there are no material liabilities (or reduction in amounts refundable) required for unrecognized tax benefits related to our tax positions, as defined and described in FASB ASC 740-10-20.



## Information Provided

- We have provided you with:
  - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters;
  - Minutes of the meetings of the Board of Trustees and other committees, or summaries of actions of recent meetings for which minutes have not yet been prepared;
  - Additional information that you have requested from us for the purpose of the audits; and
  - Unrestricted access to persons within the organization from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud that affects the organization and involves:
  - Management;
  - Employees who have significant roles in internal control; or
  - Others when the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the organization's financial statements communicated by employees, former employees, analysts, regulators, or others.
- We have disclosed to you all known instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.
- We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the organization's related parties and all the related party relationships and transactions of which we are aware.

## Single Audit

- With respect to federal awards, we represent the following to you:
  - We are responsible for understanding and complying with and have complied with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).
  - We are responsible for the preparation and presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance.
  - We believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance.
  - As part of your audits, you prepared the draft financial statements and related notes and schedule of expenditures of federal awards. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and schedule of expenditures of federal awards.
  - The methods of measurement or presentation have not changed from those used in the prior year.

- We believe the following significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.
- We are responsible for including the auditor's report on the schedule of expenditures of federal awards in any document that contains the schedule and that indicates that the auditor has reported on such information.
- We have identified and disclosed all of our government programs and related activities subject to the Uniform Guidance compliance audit.
- When the schedule of expenditures of federal awards is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by the Organization of the schedule of expenditures of federal awards and the auditor's report thereon.
- We have, in accordance with the Uniform Guidance, identified in the schedule of expenditures of federal awards, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, food commodities, direct appropriations, and other assistance.
- We have provided to you our interpretations of any compliance requirements that are subject to varying interpretations.
- We have made available to you all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.
- We have received no requests from a federal agency to audit one or more specific programs as a major program.
- We have identified and disclosed to you all amounts questioned and any known noncompliance with the direct and material compliance requirements of federal awards, including the results of other audits or program reviews or stated that there was no such noncompliance. We also know of no instances of noncompliance with direct and material compliance requirements occurring subsequent to the period covered by the auditor's report.
- We have disclosed to you any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared (and are prepared on a basis consistent with the schedule of expenditures of federal awards).
- The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through Organization, as applicable.
- We have properly classified amounts claimed or used for matching in accordance with related guidelines in the Uniform Guidance, as applicable.
- We have charged costs to federal awards in accordance with applicable cost principles.
- We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.

- We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
  - The reporting package does not contain personally identifiable information.
  - We have disclosed all contracts or other agreements with service organizations and disclosed to you all communications from these service organizations relating to noncompliance at the organizations.
  - We have reviewed, approved, and taken responsibility for the financial statements and related notes and an acknowledgment of the auditor's role in the preparation of this information.
  - We have disclosed to you the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.
- In addition:
    - We are responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major federal program; and we have complied with these direct and material compliance requirements.
    - We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provide reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award that could have a material effect on our federal programs. Also, no changes have been made in the internal over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance have occurred subsequent to the period covered by the auditor's report.
    - We are responsible for and have accurately completed the appropriate sections of the Data Collection Form.

### **Supplementary Information in Relation to the Consolidated Financial Statements as a Whole**

- With respect to the supplementary information accompanying the consolidated financial statements:
  - We acknowledge our responsibility for the presentation of the supplementary information in accordance with U.S. GAAP.
  - We believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP.
  - The methods of measurement or presentation have not changed from those used in the prior period.
  - We believe the significant assumptions or interpretations underlying the measurement or presentation of the supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.

## Other Representations

- The Organization has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

Very truly yours,

BRILLA COLLEGE PREPRATORY CHARTER SCHOOLS



---

Matt Salvaticerra  
Chief Financial Officer

*Luanne Zurlo*

[Luanne Zurlo \(Oct 27, 2021 09:59 EDT\)](#)

---

Luanne Zurlo  
Executive Director






# Management Rep Letter\_Signed

Final Audit Report

2021-10-27

Created:	2021-10-27
By:	Alexandra Cohill (alexandra.cohill@setonpartners.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAABuWQABae0vThAe2fBKbwSTgQ_zqTEt8T

## "Management Rep Letter\_Signed" History

-  Document created by Alexandra Cohill (alexandra.cohill@setonpartners.org)  
2021-10-27 - 1:54:50 PM GMT- IP address: 74.108.6.34
-  Document emailed to Luanne Zurlo (luanne.zurlo@setonpartners.org) for signature  
2021-10-27 - 1:55:13 PM GMT
-  Email viewed by Luanne Zurlo (luanne.zurlo@setonpartners.org)  
2021-10-27 - 1:58:45 PM GMT- IP address: 74.125.210.22
-  Document e-signed by Luanne Zurlo (luanne.zurlo@setonpartners.org)  
Signature Date: 2021-10-27 - 1:59:07 PM GMT - Time Source: server- IP address: 208.250.98.58
-  Agreement completed.  
2021-10-27 - 1:59:07 PM GMT

**BRILLA COLLEGE PREPARATORY**  
**CHARTER SCHOOLS**

**BRONX, NEW YORK**

**AUDITED FINANCIAL STATEMENTS**

**OTHER FINANCIAL INFORMATION**

**AND**

**INDEPENDENT AUDITOR'S REPORTS**

**JUNE 30, 2021**

**(With Comparative Totals for 2020)**



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

## CONTENTS

<u>AUDITED FINANCIAL STATEMENTS</u>	<u>PAGE</u>
Independent Auditor's Report	3
Statement of Financial Position	5
Statement of Activities and Changes in Net Assets	6
Statement of Functional Expenses	7
Statement of Cash Flows	8
Notes to Financial Statements	9
 <u>OTHER FINANCIAL INFORMATION</u>	
Independent Auditor's Report on Other Financial Information	21
Combining Statement of Activities and Changes in Net Assets by Charter	22
Statement of Functional Expenses by Charter	
Brilla College Preparatory	23
Brilla Veritas	24
Brilla Caritas	25
Brilla Pax	26

INDEPENDENT AUDITOR'S REPORT

Board of Trustees  
Brilla College Preparatory Charter Schools

**Report on the Financial Statements**

We have audited the accompanying financial statements of Brilla College Preparatory Charter Schools, which comprise the statement of financial position as of June 30, 2021, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

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

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

**Auditor's Responsibility**

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

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



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

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Brilla College Preparatory Charter Schools as of June 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Report on Summarized Comparative Information**

We have previously audited Brilla College Preparatory Charter Schools' June 30, 2020 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 28, 2020. In our opinion, the summarized comparative information presented herein as of June 30, 2020 is consistent, in all material respects, with the audited financial statements from which it has been derived.

*Mengel, Metzger, Barw & Co. LLP*

Rochester, New York  
October 27, 2021

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2021

(With Comparative Totals for 2020)

<u>ASSETS</u>	<u>June 30,</u>	
	<u>2021</u>	<u>2020</u>
<u>CURRENT ASSETS</u>		
Cash and cash equivalents	\$ 10,417,281	\$ 6,051,857
Grants and other receivables	1,144,393	1,226,695
Prepaid expenses and other current assets	<u>1,011,823</u>	<u>633,521</u>
TOTAL CURRENT ASSETS	12,573,497	7,912,073
<u>PROPERTY AND EQUIPMENT, net</u>	1,906,085	1,794,220
<u>OTHER ASSETS</u>		
Security deposits	414,178	414,178
Cash in escrow	<u>200,013</u>	<u>150,384</u>
	<u>614,191</u>	<u>564,562</u>
TOTAL ASSETS	<u>\$ 15,093,773</u>	<u>\$ 10,270,855</u>
<u>LIABILITIES AND NET ASSETS</u>		
<u>CURRENT LIABILITIES</u>		
Paycheck Protection Program note payable - current portion	\$ -	\$ 794,563
Accounts payable and accrued expenses	624,356	927,204
Accrued payroll and benefits	<u>808,927</u>	<u>685,433</u>
TOTAL CURRENT LIABILITIES	1,433,283	2,407,200
<u>OTHER LIABILITIES</u>		
Deferred lease liability	2,897,073	437,114
Paycheck Protection Program note payable	<u>-</u>	<u>1,000,678</u>
	<u>2,897,073</u>	<u>1,437,792</u>
TOTAL LIABILITIES	4,330,356	3,844,992
<u>NET ASSETS - without donor restrictions</u>	<u>10,763,417</u>	<u>6,425,863</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 15,093,773</u>	<u>\$ 10,270,855</u>

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

JUNE 30, 2021

(With Comparative Totals for 2020)

	Year ended June 30,	
	2021	2020
Revenue, gains and other support:		
Public school district:		
Resident student enrollment	\$ 21,774,821	\$ 15,018,034
Students with disabilities	2,910,766	1,437,348
Grants and contracts:		
State and local	-	72,492
Federal - Title and IDEA	980,041	681,317
Federal - other	1,442,159	887,996
NYC DOE Rental Assistance	5,377,703	3,627,540
TOTAL REVENUE, GAINS AND OTHER SUPPORT	32,485,490	21,724,727
Expenses:		
Program:		
Regular education	17,588,059	12,235,117
Special education	5,577,471	4,119,876
Total program services	23,165,530	16,354,993
Management and general	7,940,596	5,118,490
TOTAL OPERATING EXPENSES	31,106,126	21,473,483
SURPLUS FROM SCHOOL OPERATIONS	1,379,364	251,244
Support and other revenue:		
Contributions		
Foundations	852,852	54,935
Individuals	23,590	56,005
In-kind	-	10,800
Fundraising	7,157	11,404
Paycheck Protection Program note forgiveness	1,795,241	-
Interest income	3,938	43,178
Miscellaneous income	275,412	66,349
TOTAL SUPPORT AND OTHER REVENUE	2,958,190	242,671
CHANGE IN NET ASSETS	4,337,554	493,915
Net assets at beginning of year	6,425,863	5,931,948
NET ASSETS AT END OF YEAR	\$ 10,763,417	\$ 6,425,863

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES

JUNE 30, 2021  
(With Comparative Totals for 2020)

	Year ended June 30,					
	2021			2020		
	No. of Positions	Program Services	Supporting Services	Sub-total	Total	Year Ended June 30, 2020
	Regular Education	Special Education		Management and general		
Personnel services costs:						
Administrative staff personnel	29	\$ 1,753,044	\$ 477,163	\$ 2,230,207	\$ 1,122,510	\$ 3,352,717
Instructional personnel	120	5,894,130	2,415,073	8,309,203	-	8,309,203
Total salaries and wages	149	7,647,174	2,892,236	10,539,410	1,122,510	11,661,920
Fringe benefits and payroll taxes		1,371,783	521,053	1,892,836	199,929	2,092,765
Retirement benefits		212,469	80,525	292,994	31,121	324,115
Legal services		-	-	-	42,902	42,902
Accounting/Audit services		-	-	-	36,100	36,100
Management company fees		-	-	-	3,691,870	3,691,870
Other Purchased/Professional/Consulting Services		1,034,100	282,682	1,316,782	337,647	1,654,429
Building rent		5,280,459	1,257,718	6,538,177	1,491,420	8,029,597
Repairs and maintenance		28,241	6,800	35,041	7,717	42,758
Insurance expense		99,886	27,374	127,260	28,061	155,321
Supplies/Materials		526,106	127,255	653,361	-	653,361
Equipment/Furnishings		21,212	3,982	25,194	6,125	31,319
Leased equipment		52,700	14,652	67,352	14,820	82,172
Staff development		241,095	80,598	321,693	67,838	389,531
Marketing/Recruitment		194,586	49,776	244,362	35,721	280,083
Technology		183,939	50,105	234,044	51,716	285,760
Food services		799	258	1,057	-	1,057
Student services		197,337	47,195	244,532	-	244,532
Office expense		12,313	3,217	15,530	65,540	81,070
Travel and conferences		1,515	405	1,920	426	2,346
Depreciation and amortization		433,698	112,217	545,915	121,662	667,577
Other		48,647	19,423	68,070	587,471	655,541
		\$ 17,588,059	\$ 5,577,471	\$ 23,165,530	\$ 7,940,596	\$ 31,106,126
						\$ 21,473,483

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF CASH FLOWS

JUNE 30, 2021

(With Comparative Totals for 2020)

	<u>Year ended June 30,</u>	
	<u>2021</u>	<u>2020</u>
<u>CASH FLOWS - OPERATING ACTIVITIES</u>		
Change in net assets	\$ 4,337,554	\$ 493,915
Adjustments to reconcile change in net assets to net cash provided from operating activities:		
Depreciation and amortization	667,577	474,728
Paycheck Protection Program note forgiveness	(1,795,241)	-
Bad debt expense	15,003	20,033
Changes in certain assets and liabilities affecting operations:		
Grants and other receivables	67,299	(807,645)
Prepaid expenses and other current assets	(378,302)	(324,442)
Accounts payable and accrued expenses	(302,848)	3,776
Accrued payroll and benefits	123,494	176,345
Deferred revenue	-	(31,705)
Deferred lease liability	2,459,959	360,513
NET CASH PROVIDED FROM OPERATING ACTIVITIES	5,194,495	365,518
<u>CASH FLOWS - INVESTING ACTIVITIES</u>		
Purchases of property and equipment	(779,442)	(850,018)
NET CASH USED FOR INVESTING ACTIVITIES	(779,442)	(850,018)
<u>CASH FLOWS - FINANCING ACTIVITIES</u>		
Borrowings Paycheck Protection Program note payable	-	1,795,241
Repayments on long-term debt	-	(207,528)
NET CASH PROVIDED FROM FINANCING ACTIVITIES	-	1,587,713
NET INCREASE IN CASH AND CASH EQUIVALENTS AND RESTRICTED CASH	4,415,053	1,103,213
Cash and cash equivalents and restricted cash at beginning of year	6,202,241	5,099,028
CASH AND CASH EQUIVALENTS AND RESTRICTED CASH AT END OF YEAR	<u>\$ 10,617,294</u>	<u>\$ 6,202,241</u>
<u>NON-CASH OPERATING AND INVESTING ACTIVITIES</u>		
Purchases of property and equipment included in accounts payable	<u>\$ -</u>	<u>\$ 393,293</u>

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

(With Comparative Totals for 2020)

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

The Charter School

Brilla College Preparatory Charter Schools (the “Charter School”) is an educational corporation that operates as a charter school in Bronx, New York.

The Charter currently operates Brilla College Preparatory Charter School and Brilla College Preparatory Charter School Veritas, that charter expires in July 2022. In October 2018, the SUNY Board of Trustees’ Charter School Committee (SUNY) approved the initial five year charters for Brilla Caritas Charter School and Brilla Pax Charter School which opened in August of 2020 and expire June 2025.

The Charter School was established to provide its students in grades K-8 with traditional academic skills to develop their cognitive, social, emotional, and physical excellence.

In December 2020, the Charter School received approval from SUNY for a revision to its charter to create a joint high school program with another Charter School beginning in the 2022-2023 school year; however, this was rejected by the NY State Education Department and SUNY has yet to override this rejection.

Classification of net assets

The financial statements of the Charter School have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America (GAAP). The Charter School reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

These classes of net assets are defined as follows:

*Net Assets Without Donor Restrictions*

The net assets over which the Board of Trustees has discretionary control to use in carrying on the Charter School’s operations in accordance with the guidelines established by the Charter School. The Board may designate portions of the current net assets without donor restrictions for specific purposes, projects or investment.

*Net Assets With Donor Restrictions*

Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. The Charter School had no net assets with donor restrictions at June 30, 2021 or 2020.

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2021

(With Comparative Totals for 2020)

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

Revenue and support recognition

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

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

Public school district revenue

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

Rental assistance

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

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

	<u>June 30,</u>		
	<u>2021</u>	<u>2020</u>	<u>2019</u>
Grants and other receivables	\$ 94,061	\$ 906,532	\$ 196,467

Contributions

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2021

(With Comparative Totals for 2020)

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

Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities and changes in net assets as net assets released from restrictions.

Grant revenue

Some of the Charter School's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Charter School has incurred expenditures in compliance with specific contract or grant provisions. Certain grants are subject to audit and retroactive adjustments by its funders. Any changes resulting from these audits are recognized in the year they become known. Qualifying expenditures that have been incurred but are yet to be reimbursed are reported as grants and contracts receivable in the accompanying statement of financial position. Amounts received prior to incurring qualifying expenditures are reported as deferred revenue in the accompanying statement of financial position. The Charter School received cost-reimbursement grants of approximately \$412,000 and \$224,000 that have not been recognized at June 30, 2021 and 2020, respectively, because qualifying expenditures have not yet been incurred.

Cash and cash equivalents

Cash and certificates of deposit balances are maintained at financial institutions located in New York and are insured by the FDIC up to \$250,000 at each institution. The Charter School considers all highly liquid investments with a maturity of six months or less when purchased to be cash equivalents. In the normal course of business, the cash account balances at any given time may exceed insured limits. However, the Charter School has not experienced any losses in such accounts and does not believe it is exposed to significant risk in cash and cash equivalents.

Cash and cash equivalents and restricted cash balances for the years ended June 30, 2021 and 2020 consisted of the following:

	<u>June 30,</u>	
	<u>2021</u>	<u>2020</u>
Cash and cash equivalents	\$ 10,417,281	\$ 6,051,857
Cash in escrow	<u>200,013</u>	<u>150,384</u>
	<u>\$ 10,617,294</u>	<u>\$ 6,202,241</u>

Cash in escrow

The Charter School maintained cash in an escrow account in accordance with the terms of its Charter agreement, to pay off expenses in the event of dissolution of the Charter School.



BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2021

(With Comparative Totals for 2020)

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

Grants and other receivables

Grants and other receivables are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts based on its assessment of the current status of individual receivables from grants, agencies and others. Balances that are still outstanding after management has used reasonable collection efforts are written off against the allowance for doubtful accounts. There was no allowance for doubtful accounts at June 30, 2021 and 2020.

Property and equipment

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

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

Contributed services

The Charter School receives contributed services from volunteers to serve on the Board of Trustees. These services are not valued in the financial statements because they do not require "specialized skills" and would typically not be purchased if they were not contributed. The Charter School received food supplies and services, speech and occupational therapy, paraprofessionals, nursing services, counseling services and metro cards for student transportation from the local district.

In-kind contributions

Gifts and donations other than cash are recorded at fair market value at the date of contribution. There were no in-kind contributions received for the year ended June 30, 2021. There were in-kind contributions of \$10,800 received for year ended June 30, 2020.

Tax exempt status

The Charter School is a tax-exempt organization under section 501(c)(3) of the Internal Revenue Code and applicable state regulations and, accordingly, is exempt from federal and state taxes on income. The Charter School has filed for and received income tax exemptions in the various jurisdictions where it is required to do so.

The Charter School files Form 990 tax returns in the U.S. federal jurisdiction. The tax returns for the years ended June 30, 2018 through June 30, 2021 are still subject to potential audit by the IRS. Management of the Charter School believes it has no material uncertain tax positions and, accordingly it will not recognize any liability for unrecognized tax benefits.

Marketing costs

The Charter School expenses marketing costs as they are incurred. Total marketing and recruiting costs approximated \$280,100 and \$247,900 for the years ended June 30, 2021 and 2020, respectively.

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2021

(With Comparative Totals for 2020)

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

Deferred lease liability

The Charter School leases its facilities. The leases contain significant pre-determined fixed escalations of the base rent. In accordance with GAAP, the Charter School recognizes the related rent expense on a straight-line basis and records the difference between the recognized rental expense and the amounts paid under the lease as a deferred lease liability.

Security deposits

Security deposits are made up of payments to third parties in connection with facility lease agreements.

Use of estimates in the preparation of financial statements

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

Comparatives for the period ended June 30, 2020

The financial statements include certain prior year summarized comparative information in total but not by functional classification. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with Charter School's financial statements for the period ended June 30, 2020, from which the summarized information was derived.

New accounting pronouncements

Leases

In February 2016, the FASB issued a new standard related to leases to increase transparency and comparability among entities by requiring the recognition of right-of-use ("ROU") assets and lease liabilities on the statement of financial position. Most prominent among the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases under current U.S. GAAP. For nonpublic entities, the FASB voted on May 20, 2020 to extend the guidance in this new standard to be effective for fiscal years beginning after December 15, 2021, and interim periods within fiscal years beginning after December 15, 2022. The Charter School is currently evaluating the provisions of this standard to determine the impact the new standard will have on the Charter School's financial position or results of operations.

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2021

(With Comparative Totals for 2020)

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

Gifts-in-kind

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

Subsequent events

The Charter School has conducted an evaluation of potential subsequent events occurring after the statement of financial position date through October 27, 2021, which is the date the financial statements are available to be issued. No subsequent events requiring disclosure were noted, except as disclosed in Note F.

NOTE B: LIQUIDITY AND AVAILABILITY

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

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

In addition to financial assets available to meet general expenditures over the next 12 months, the Charter School operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources. Refer to the statement of cash flows which identifies the sources and uses of the Charter School's cash and shows positive cash generated by operations for fiscal years 2021 and 2020.

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following at June 30, 2021 and 2020:

	<u>June 30,</u>	
	<u>2021</u>	<u>2020</u>
Cash and cash equivalents	\$ 10,417,281	\$ 6,051,857
Grants and other receivables	<u>1,144,393</u>	<u>1,226,695</u>
Total financial assets available to management for general expenditures within one year	<u>\$ 11,561,674</u>	<u>\$ 7,278,552</u>

The Charter School has a line of credit with a maximum borrowings of \$1,000,000 which they could draw upon in the event of unanticipated liquidity needs. At June 30, 2021, no amount was outstanding on this line.

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2021

(With Comparative Totals for 2020)

NOTE C: PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	<u>June 30,</u>	
	<u>2021</u>	<u>2020</u>
Furniture and fixtures	\$ 1,047,342	\$ 873,219
Computer equipment and software	1,288,752	1,174,378
Office equipment	443,923	441,309
Leasehold improvements	2,928,254	2,254,424
Construction in progress	-	185,499
	<u>5,708,271</u>	<u>4,928,829</u>
Less accumulated depreciation and amortization	<u>3,802,186</u>	<u>3,134,609</u>
	<u>\$ 1,906,085</u>	<u>\$ 1,794,220</u>

At June 30, 2020, a portion of the Charter School's property and equipment was in progress. No provision for depreciation is made on construction in progress until such time as the relevant assets are completed and put into use. During the year 2021, the project was completed and the Charter School began depreciating the assets. Total depreciation and amortization expense was approximately \$667,600 and \$474,000 for the years ended June 30, 2021 and 2020, respectively.

NOTE D: LINE OF CREDIT

The Charter School has available \$1,000,000 of a line of credit with a bank, with an interest rate at the current 12 month CD rate plus 1% (an effective rate of 1.25% at June 30, 2021). There were no borrowings outstanding on this line at June 30, 2021.

NOTE E: COMMITMENTS

The Charter School has an Academic and Business Services Agreement with Seton Education Partners, Inc. (Seton). The agreement began on July 1, 2017 and renews annually on June 30. Seton will be responsible and accountable to the Board for the administration, operations, education, and performance of the Charter School in accordance with the Charter and the Charter School's budget.

The Charter School will pay Seton a percentage of the total enrollment of students multiplied by the approved per pupil operating expenses, payable six times a year. The fee ranges from ten percent for the first three years of a school and then twelve percent thereafter. Effective July 1, 2020, the fee increased to fifteen percent. The fee for the years ended June 30, 2021 and 2020 was approximately \$3,692,000 and \$1,860,000, respectively. There was approximately \$500 due to Seton at June 30, 2021. There were no amounts due to Seton at June 30, 2020. There was approximately \$28,700 and \$135,700 due from Seton, at June 30, 2021 and 2020, respectively.

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2021

(With Comparative Totals for 2020)

NOTE F: SCHOOL FACILITIES

The Charter School currently subleases all of its facilities from Seton, totaling approximately 151,000 square feet of classrooms and office facilities along with 1,900 square feet of play-yard at June 30, 2021.

The Charter School subleases a property at East 144<sup>th</sup> Street under a non-cancelable lease agreement expiring in June 2023. The current monthly payment is \$130,820 and will increase each year of the lease term by the agreed upon amount as described in the lease.

In November 2016, the Charter School signed a sublease for the middle school located on Courtlandt Avenue and made an additional security deposit of \$100,000. The lease was to begin in August 2017 and go through June 2036 with two optional 5 year renewal options. In July 2018, the Charter School revised this agreement. The lease began on July 1, 2018. The current monthly payment is \$98,451 and will increase each year of the lease term by the agreed upon amount as described in the lease. (1)

The Charter School also signed a sublease agreement for a property located on College Avenue which commenced in July 2019 and expired in June 2020. This lease renewed in September 2021, for \$101,000 per month through June 2022.

The Charter School signed a rental agreement for property located on East 156<sup>th</sup> Street in which substantial improvements must be made by the lessor before the commencement date and made a security deposit of \$300,000. The lease commenced September 2020 and expires June 2051. The current monthly payment is \$141,838. The payment will increase each year of the lease by the agreed upon amount as described in the lease.

In January 2020, the Charter School signed an agreement to guarantee debt related to property at 2336 Andrews Avenue North, for the Caritas and Pax Elementary Schools. The initial amount of the construction loan was \$11,136,000; terms are currently being negotiated and will be set during the year ending June 30, 2022. The current monthly payment is \$116,167 and will increase each year of the lease term by the agreed upon amount as described in the lease. (1)

(1) As a condition of the lease the Charter School has certain financial covenants with Seton's lender. The Charter School was in compliance with these covenants at June 30, 2021.

Rent expense was approximately \$8,030,000 and \$4,329,000 for the years ended June 30, 2021 and 2020, respectively.

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2021  
(With Comparative Totals for 2020)

NOTE F: SCHOOL FACILITIES, Cont'd

The future minimum payments on these agreements for base rent are as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2022	\$ 7,375,000
2023	6,987,100
2024	4,967,700
2025	5,573,400
2026	6,130,100
Thereafter	<u>101,248,600</u>
	<u>\$ 132,281,900</u>

NOTE G: OPERATING LEASES

The Charter School leases office equipment under non-cancelable lease agreements expiring at various dates through July 2024. The approximate future minimum payments on these agreements are as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2022	\$ 64,900
2023	33,400
2024	18,000
2025	<u>1,400</u>
	<u>\$ 117,700</u>

NOTE H: CONCENTRATIONS

At June 30, 2021 and 2020, approximately 97% and 88%, respectively, of grants and other receivables were due from New York State and federal agencies.

During both of the years ended June 30, 2021 and 2020, approximately 76% of total operating revenue and support came from per-pupil funding provided by New York State. The per-pupil rate is set annually by the State based on the school district in which the Charter School's students are located.

During both of the years ended June 30, 2021 and 2020, approximately 17% of total operating revenue and support came from rental assistance provided by New York City Department of Education.

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2021

(With Comparative Totals for 2020)

NOTE I: RETIREMENT PLAN

The Charter School sponsors a defined contribution 403(b) plan covering all regular employees. The Charter School may make a discretionary contribution to the plan. In 2019 the board approved the Charter School to make up to a 5% match of employee contributions. The Charter School contributed approximately \$324,000 and \$238,000 to the Plan for the years ended June 30, 2021 and 2020, respectively.

NOTE J: CONTINGENCIES

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

NOTE K: FUNCTIONAL EXPENSES

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

NOTE L: NET ASSETS

Net assets without donor restrictions are as follows:

	June 30,	
	<u>2021</u>	<u>2020</u>
Property and equipment	\$ 1,906,085	\$ 1,794,220
Undesignated	<u>8,857,332</u>	<u>4,631,643</u>
	<u>\$ 10,763,417</u>	<u>\$ 6,425,863</u>

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2021

(With Comparative Totals for 2020)

NOTE M: ACCOUNTING IMPACT OF COVID-19 OUTBREAK

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus (the “COVID-19 outbreak”) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the Charter School’s financial condition, liquidity, and future results of operations. Management is actively monitoring the global situation on its financial condition, liquidity, operations, suppliers, industry, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Charter School is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for fiscal year 2022.

In response to the COVID-19 outbreak, in May 2020, the Charter School applied for and was approved by a bank for a loan of \$1,795,241 through the Paycheck Protection Program established by the Small Business Administration. The loan had a maturity of two years and an interest rate of 1%. The loan had the potential for forgiveness provided certain requirements were met by the Charter School. The loan was funded in May 2020 and was reported as note payable in the accompanying statement of financial position at June 30, 2020. On January 25, 2021, the loan was forgiven in full by the Small Business Administration, which is reported as Paycheck Protection Program note forgiveness on the accompanying statement of activities and changes in net assets for the year ended June 30, 2021.

In response to the COVID-19 outbreak, the Federal Government passed several COVID relief acts which include funding for elementary and secondary education. The Elementary and Secondary School Emergency Relief Fund (ESSER Fund) was established to award grants to state and local educational agencies. The Charter School has recognized \$556,819 of revenue relative to ESSER grants during the year ended June 30, 2021.

NOTE N: RENEWAL PROCESS

The Charter School is currently in the process of renewing its charter as granted by the New York State Board of Regents. The Charter for Brilla Preparatory Charter School Veritas currently expires July 31, 2022. The renewal process includes review by State University of New York Charter Schools Institute (CSI) of various operational and governance aspects, including fiscal health and internal controls, board governance, and academic performance. The Charter School has submitted its application for renewal. Upon review of the application and results, CSI will determine if the charter should be renewed and if so, for how long. Successful charter renewals can range from one to five years. At this time, management of the Charter School expects the charter to be renewed.



**BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS**

**OTHER FINANCIAL INFORMATION**



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON OTHER FINANCIAL INFORMATION

Board of Trustees  
Brilla College Preparatory Charter Schools

We have audited the financial statements of Brilla College Preparatory Charter Schools for the year ended June 30, 2021, and have issued our reports thereon dated October 27, 2021, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The financial information hereinafter 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 information is fairly stated in all material respects in relation to the financial statements for the year ended June 30, 2021, as a whole.

*Mengel, Metzger, Barr & Co. LLP*

Rochester, New York  
October 27, 2021

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

COMBINING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS BY CHARTER

YEAR ENDED JUNE 30, 2021

	<u>Brilla College Preparatory</u>						
	<u>Elementary School</u>	<u>Middle School</u>	<u>Total</u>	<u>Brilla Veritas</u>	<u>Brilla Caritas</u>	<u>Brilla Pax</u>	<u>Total</u>
Revenue, gains and other support:							
Public school district							
Resident student enrollment	\$ 7,408,309	\$ 5,360,688	\$ 12,768,997	\$ 5,920,833	\$ 1,558,691	\$ 1,526,300	\$ 21,774,821
Students with disabilities	1,183,143	805,417	1,988,560	704,227	69,614	148,365	2,910,766
Grants and contracts:							
Federal - Title and IDEA	345,248	254,238	599,486	254,545	61,097	64,913	980,041
Federal - other	238,939	176,090	415,029	138,937	522,193	366,000	1,442,159
NYC DOE Rental Assistance	1,305,963	1,445,291	2,751,254	1,700,908	467,607	457,934	5,377,703
TOTAL REVENUE, GAINS AND OTHER SUPPORT	10,481,602	8,041,724	18,523,326	8,719,450	2,679,202	2,563,512	32,485,490
Expenses:							
Program:							
Regular education	4,648,347	3,985,251	8,633,598	4,619,482	2,250,083	2,084,896	17,588,059
Special education	1,857,118	1,567,587	3,424,705	1,368,706	419,348	364,712	5,577,471
Management and general	6,505,465	5,552,838	12,058,303	5,988,188	2,669,431	2,449,608	23,165,530
	2,304,984	1,711,954	4,016,938	2,114,197	946,917	862,544	7,940,596
	8,810,449	7,264,792	16,075,241	8,102,385	3,616,348	3,312,152	31,106,126
SURPLUS (DEFICIT) FROM SCHOOL OPERATIONS	1,671,153	776,932	2,448,085	617,065	(937,146)	(748,640)	1,379,364
Support and other revenue:							
Contributions							
Foundations	69,459	34,210	103,669	78,475	335,361	335,347	852,852
Individuals	23,590	-	23,590	-	-	-	23,590
Fundraising	2,705	1,540	4,245	1,747	575	590	7,157
Psychcheck Protection Program note forgiveness	747,246	465,365	1,212,611	481,586	54,632	46,412	1,795,241
Interest income	1,332	928	2,260	1,153	267	258	3,938
Miscellaneous income	56,598	33,146	89,744	116,629	34,719	34,320	275,412
TOTAL SUPPORT AND OTHER REVENUE	900,930	535,189	1,436,119	679,590	425,554	416,927	2,958,190
CHANGE IN NET ASSETS	2,572,083	1,312,121	3,884,204	1,296,655	(511,592)	(331,713)	4,337,554
Net assets (deficiency) at beginning of year	5,035,598	(129,121)	4,906,477	1,234,835	362,514	(77,963)	6,425,863
NET ASSETS (DEFICIENCY) AT END OF YEAR	\$ 7,607,681	\$ 1,183,000	\$ 8,790,681	\$ 2,531,490	\$ (149,078)	\$ (409,676)	\$ 10,763,417

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES BY CHARTER

YEAR ENDED JUNE 30, 2021

	No. of Positions	Brilla College Preparatory						
		Program Services		Supporting Services				
		Regular Education	Special Education	Management and general	Total			
Personnel Services Costs:								
Administrative staff personnel	16	\$ 1,024,914	\$ 330,476	\$ 1,355,390	\$ 453,532	\$ 453,532	\$ 1,808,922	
Instructional personnel	69	3,350,022	1,591,443	4,941,465	-	-	4,941,465	
Total salaries and wages	85	4,374,936	1,921,919	6,296,855	453,532	453,532	6,750,387	
Fringe benefits and payroll taxes		783,600	344,237	1,127,837	81,233	81,233	1,209,070	
Retirement benefits		122,420	53,780	176,200	12,691	12,691	188,891	
Legal services		-	-	-	24,762	24,762	24,762	
Accounting/Audit services		-	-	-	21,205	21,205	21,205	
Management company fees		-	-	-	2,200,615	2,200,615	2,200,615	
Other Purchased/Professional/Consulting Services		503,580	171,168	674,748	200,065	200,065	874,813	
Building rent		1,891,956	610,048	2,502,004	537,064	537,064	3,039,068	
Repairs and maintenance		2,917	941	3,858	828	828	4,686	
Insurance expense		56,909	18,350	75,259	16,155	16,155	91,414	
Supplies/Materials		220,957	71,246	292,203	-	-	292,203	
Equipment/Furnishings		3,093	997	4,090	878	878	4,968	
Leased equipment		33,290	10,734	44,024	9,450	9,450	53,474	
Staff development		120,652	49,395	170,047	34,249	34,249	204,296	
Student services		86,785	27,983	114,768	15,898	15,898	130,666	
Technology		103,938	33,514	137,452	29,504	29,504	166,956	
Food services		799	258	1,057	-	-	1,057	
Student services		80,253	25,877	106,130	-	-	106,130	
Office expense		6,481	2,090	8,571	28,122	28,122	36,693	
Travel and conferences		846	273	1,119	240	240	1,359	
Depreciation and amortization		212,342	68,468	280,810	60,277	60,277	341,087	
Other		27,844	13,427	41,271	290,170	290,170	331,441	
		\$ 8,633,598	\$ 3,424,705	\$ 12,058,303	\$ 4,016,938	\$ 4,016,938	\$ 16,075,241	

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES BY CHARTER

YEAR ENDED JUNE 30, 2021

	No. of Positions	Brilla Veritas					
		Program Services			Supporting Services		
		Regular Education	Special Education	Sub-total	Management and general	Sub-total	Total
Personnel Services Costs:							
Administrative staff personnel	7	\$ 383,294	\$ 91,534	\$ 474,828	\$ 327,927	\$ 327,927	\$ 802,755
Instructional personnel	33	1,601,800	593,630	2,195,430	-	-	2,195,430
Total salaries and wages	40	1,985,094	685,164	2,670,258	327,927	327,927	2,998,185
Fringe benefits and payroll taxes		373,599	128,949	502,548	61,717	61,717	564,265
Retirement benefits		54,595	18,844	73,439	9,019	9,019	82,458
Legal services		-	-	-	12,106	12,106	12,106
Accounting/Audit services		-	-	-	9,725	9,725	9,725
Management company fees		-	-	-	996,794	996,794	996,794
Other Purchased/Professional/Consulting Services		270,617	68,685	339,302	87,564	87,564	426,866
Building rent		1,420,565	339,245	1,759,810	383,370	383,370	2,143,180
Repairs and maintenance		22,871	5,462	28,333	6,172	6,172	34,505
Insurance expense		27,869	6,655	34,524	7,521	7,521	42,045
Supplies/Materials		102,948	24,585	127,533	-	-	127,533
Equipment/Furnishings		1,306	312	1,618	352	352	1,970
Leased equipment		11,458	2,736	14,194	3,092	3,092	17,286
Staff development		67,636	20,285	87,921	18,253	18,253	106,174
Marketing/Recruitment		58,357	13,936	72,293	10,185	10,185	82,478
Technology		49,357	11,787	61,144	13,320	13,320	74,464
Student services		38,551	9,206	47,757	-	-	47,757
Office expense		2,656	634	3,290	13,002	13,002	16,292
Travel and conferences		343	82	425	92	92	517
Depreciation and amortization		121,071	28,913	149,984	32,674	32,674	182,658
Other		10,589	3,226	13,815	121,312	121,312	135,127
		\$ 4,619,482	\$ 1,368,706	\$ 5,988,188	\$ 2,114,197	\$ 2,114,197	\$ 8,102,385

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES BY CHARTER

YEAR ENDED JUNE 30, 2021

	No. of Positions	Brilla Caritas						
		Program Services		Supporting Services				
		Regular Education	Special Education	Management and general	Total			
Personnel Services Costs:								
Administrative staff personnel	3	\$ 144,422	\$ 20,370	\$ 164,792	\$ 180,551	\$ 180,551	\$ 345,343	
Instructional personnel	9	493,459	152,100	645,559	-	-	645,559	
Total salaries and wages	12	637,881	172,470	810,351	180,551	180,551	990,902	
Fringe benefits and payroll taxes		109,730	29,669	139,399	31,059	31,059	170,458	
Retirement benefits		18,057	4,882	22,939	5,111	5,111	28,050	
Legal services		-	-	-	3,080	3,080	3,080	
Accounting/Audit services		-	-	-	2,639	2,639	2,639	
Management company fees		-	-	-	243,155	243,155	243,155	
Other Purchased/Professional/Consulting Services		133,125	19,805	152,930	27,097	27,097	180,027	
Building rent		1,018,775	143,693	1,162,468	288,588	288,588	1,451,056	
Repairs and maintenance		898	127	1,025	254	254	1,279	
Insurance expense		7,779	1,097	8,876	2,204	2,204	11,080	
Supplies/Materials		112,877	15,921	128,798	-	-	128,798	
Equipment/Furnishings		7,531	1,062	8,593	2,133	2,133	10,726	
Leased equipment		6,105	861	6,966	1,729	1,729	8,695	
Staff development		26,331	5,046	31,377	7,459	7,459	38,836	
Marketing/Recruitment		22,266	3,140	25,406	4,914	4,914	30,320	
Technology		15,805	2,229	18,034	4,477	4,477	22,511	
Student services		46,692	6,586	53,278	-	-	53,278	
Office expense		1,801	254	2,055	12,400	12,400	14,455	
Travel and conferences		204	29	233	58	58	291	
Depreciation and amortization		79,004	11,143	90,147	22,379	22,379	112,526	
Other		5,222	1,334	6,556	107,630	107,630	114,186	
		\$ 2,250,083	\$ 419,348	\$ 2,669,431	\$ 946,917	\$ 946,917	\$ 3,616,348	

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES BY CHARTER

YEAR ENDED JUNE 30, 2021

	No. of Positions	Brilla Pax					
		Program Services			Supporting Services		
		Regular Education	Special Education	Sub-total	Management and general	Sub-total	Total
Personnel Services Costs:							
Administrative staff personnel	3	\$ 200,414	\$ 34,783	\$ 235,197	\$ 160,500	\$ 160,500	\$ 395,697
Instructional personnel	9	448,849	77,900	526,749	-	-	526,749
Total salaries and wages	12	649,263	112,683	761,946	160,500	160,500	922,446
Fringe benefits and payroll taxes		104,854	18,198	123,052	25,920	25,920	148,972
Retirement benefits		17,397	3,019	20,416	4,300	4,300	24,716
Legal services		-	-	-	2,954	2,954	2,954
Accounting/Audit services		-	-	-	2,531	2,531	2,531
Management company fees		-	-	-	251,306	251,306	251,306
Other Purchased/Professional/Consulting Services		126,778	23,024	149,802	22,921	22,921	172,723
Building rent		949,163	164,732	1,113,895	282,398	282,398	1,396,293
Repairs and maintenance		1,555	270	1,825	463	463	2,288
Insurance expense		7,329	1,272	8,601	2,181	2,181	10,782
Supplies/Materials		89,324	15,503	104,827	-	-	104,827
Equipment/Furnishings		9,282	1,611	10,893	2,762	2,762	13,655
Leased equipment		1,847	321	2,168	549	549	2,717
Staff development		26,476	5,872	32,348	7,877	7,877	40,225
Marketing/Recruitment		27,178	4,717	31,895	4,724	4,724	36,619
Technology		14,839	2,575	17,414	4,415	4,415	21,829
Student services		31,841	5,526	37,367	-	-	37,367
Office expense		1,375	239	1,614	12,016	12,016	13,630
Travel and conferences		122	21	143	36	36	179
Depreciation and amortization		21,281	3,693	24,974	6,332	6,332	31,306
Other		4,992	1,436	6,428	68,359	68,359	74,787
		\$ 2,084,896	\$ 364,712	\$ 2,449,608	\$ 862,544	\$ 862,544	\$ 3,312,152

**BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS**

**BRONX, NEW YORK**

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

**AND**

**INDEPENDENT AUDITOR'S REPORTS**

**JUNE 30, 2021**



**MENGEL METZGER BARR & CO. LLP**

Certified Public Accountants



## CONTENTS

<u>SCHEDULES REQUIRED BY GOVERNMENT AUDITING STANDARDS AND THE UNIFORM GUIDANCE</u>	<u>PAGE</u>
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	3
Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal Awards in Accordance with the Uniform Guidance	5
Schedule of Expenditures of Federal Awards	8
Schedule of Findings and Questioned Costs	9



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

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

Board of Trustees  
Brilla College Preparatory Charter Schools

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Brilla College Preparatory Charter Schools, which comprise the statement of financial position as of June 30, 2021 and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended and the related notes to the financial statements, and have issued our report thereon dated October 27, 2021.

**Internal Control Over Financial Reporting**

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

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

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

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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

*Mengel, Metzger, Barw & Co. LLP*

Rochester, New York  
October 27, 2021



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

Board of Trustees  
Brilla College Preparatory Charter Schools

**Report on Compliance for Each Major Federal Program**

We have audited Brilla College Preparatory Charter Schools' compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of Brilla College Preparatory Charter Schools' major federal programs for the year ended June 30, 2021. Brilla College Preparatory Charter Schools' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Brilla College Preparatory Charter Schools' major federal programs based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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 Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Brilla College Preparatory Charter Schools' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Brilla College Preparatory Charter Schools' compliance.

### **Opinion on Each Major Federal Program**

In our opinion, Brilla College Preparatory Charter Schools complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

### **Report on Internal Control over Compliance**

Management of Brilla College Preparatory Charter Schools is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Brilla College Preparatory Charter Schools' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Brilla College Preparatory Charter Schools' internal control over compliance.

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

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

### **Purpose of this Report**

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

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

We have audited the financial statements of Brilla College Preparatory Charter Schools as of and for the year ended June 30, 2021, and have issued our report thereon dated October 27, 2021, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

*Mengel, Metzger, Barw & Co. LLP*

Rochester, New York  
October 27, 2021

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2021

	<u>Federal AL Number</u>	<u>Pass-through Grantor's Number</u>	<u>Total Federal Expenditures</u>
U.S. Department of Education:			
<u>Passed through NYS Department of Education</u>			
Title I - Grants to Local Educational Agencies	84.010	0021	\$ 726,076
Title IIA - Improving Teacher Quality	84.367	0147	86,042
Title IV - Student Support and Academic Enrichment Charter School Program - Grant for Replication and Expansion of High-Quality Charter Schools	84.424	0204	38,900
Charter School Program - Grant for Replication and Expansion of High-Quality Charter Schools	84.282M	C403548	446,957
Charter School Program - Grant for Replication and Expansion of High-Quality Charter Schools	84.282M	C403549	311,726
Elementary and Secondary School Emergency Relief Fund	84.425D	5890	<u>556,819</u>
TOTAL DEPARTMENT OF EDUCATION			<u>2,166,520</u>
TOTAL ALL PROGRAMS			<u>\$ 2,166,520</u>

NOTE A: BASIS OF PRESENTATION

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

NOTE B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Brilla College Preparatory Charter Schools has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2021

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness (es) identified? \_\_\_ yes  x  no
- Significant deficiency(ies) identified that are not considered to be material weaknesses? \_\_\_ yes  x  none reported

Noncompliance material to financial statements noted? \_\_\_ yes  x  no

Federal Awards

Internal control over major programs:

- Material weakness (es) identified? \_\_\_ yes  x  no
- Significant deficiency(ies) identified that are not considered to be material weaknesses? \_\_\_ yes  x  none reported

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

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)? \_\_\_ yes  x  no

Identification of major program:

*AL Number:*

84.282M

*Name of Federal Program or Cluster:*

Charter School Program - Grant for Replication and Expansion of High-Quality Charter Schools

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

\$750,000

Auditee qualified as low-risk auditee?

X  yes \_\_\_ no



BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Cont'd  
YEAR ENDED JUNE 30, 2021

FINDING – FINANCIAL STATEMENT AUDIT

None.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None.

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

None.

# EXTENSION FILING INSTRUCTIONS

FORM 8868 FOR FORM 990

**FOR THE YEAR ENDING**

JUNE 30, 2021

---

**PREPARED FOR:**

ATTN: MR. MATT SALVATIERRA  
BRILLA COLLEGE PREPARATORY CHARTER SCHOOL  
413 EAST 144TH STREET  
BRONX, NY 10454

---

**PREPARED BY:**

MENGEL, METZGER, BARR & CO. LLP  
100 CHESTNUT STREET, SUITE 1200  
ROCHESTER, NY 14604

---

**AMOUNT DUE:**

NOT APPLICABLE

---

**MAIL CHECK PAYABLE TO:**

NOT APPLICABLE

---

**MAIL EXTENSION AND (CHECK IF APPLICABLE) TO:**

NOT APPLICABLE

---

**EXTENSION MUST BE MAILED ON OR BEFORE:**

NOT APPLICABLE

---

**SPECIAL INSTRUCTIONS:**

THE EXTENSION FOR FORM 990 HAS QUALIFIED FOR ELECTRONIC FILING. FORM 8868 EXTENDS THE DUE DATE OF THE ORGANIZATION'S FORM 990 RETURN UNTIL MAY 16, 2022. THE EXTENSION HAS BEEN TRANSMITTED ELECTRONICALLY TO THE IRS AND NO FURTHER ACTION IS REQUIRED.

# Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury  
Internal Revenue Service

▶ **File a separate application for each return.**  
▶ **Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.**

**Electronic filing (e-file).** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits](http://www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits).

**Automatic 6-Month Extension of Time.** Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

<b>Type or print</b>	Name of exempt organization or other filer, see instructions. <b>BRILLA COLLEGE PREPARATORY CHARTER SCHOOL CHARTER SCHOOLS</b>	Taxpayer identification number (TIN) <b>81-3081969</b>
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. <b>413 EAST 144TH STREET</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>BRONX, NY 10454</b>	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 | 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**LUANNE ZURLO**

- The books are in the care of ▶ **413 EAST 144TH STREET - NEW YORK, NY 10454**  
Telephone No. ▶ **347-273-8439** Fax No. ▶ \_\_\_\_\_
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box . If it is for part of the group, check this box  and attach a list with the names and TINs of all members the extension is for.

**1** I request an automatic 6-month extension of time until     **MAY 16, 2022**    , to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
▶  calendar year \_\_\_\_\_ or  
▶  tax year beginning     **JUL 1, 2020**    , and ending     **JUN 30, 2021**    .

**2** If the tax year entered in line 1 is for less than 12 months, check reason:  Initial return  Final return  
 Change in accounting period

<b>3a</b> If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	0.
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b>	\$	0.
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	0.

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.



## 2021 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee  
For the school year ended June 30, 2021

Education Corporation, Trustee Name and Position(s)	
Name of education corporation:	Brilla Public Charter Schools
Name of trustee (print):	Charles J. Bozian
Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.):	Finance Committee Chair
Email Address:	cbozian@york.cuny.edu

Home Address
Please complete with <i>changes</i> only:
Street:
City, State Zip:
Phone:

Business Address
Please complete with <i>changes</i> only:
Business Name: York College
Street: 94-20 Guy R. Brewer Boulevard
City, State Zip: Jamaica, NY 11451
Phone: 718-570-2970

Questions	
1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check <b>yes</b> , answer 1a), 1b), and 1c)].	<input type="radio"/> Yes <input checked="" type="radio"/> No
1a) Description of the position:	
1b) Salary:	
1c) Start date:	
2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabitate with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year.	

None

Name and Relationship	Nature of Financial Interest/Transaction	Approximate Value of the Business Conducted	Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion)	Date of Transaction(s) or "Ongoing"

3) Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

None

Name and Relationship	Entity Conducting Business with the Education Corporation	Nature of the Person's Interest in the Entity	Nature of Business Conducted	Approximate Value of the Business Conducted	Steps Taken to Avoid Conflict of Interest	Date of Transaction(s) or "Ongoing"

**Trustee Signature**

Signature: Charles J. Bozian  
Charles J. Bozian (Jul 7, 2021 17:14 EDT)

By signing this Disclosure of Financial Interest Form, the trustee certifies that the information contained in this disclosure is true and accurate to the best of his or her knowledge.






# 2021-SUNY-Financial-Disclosure-Form-Bozian

Final Audit Report

2021-07-07

Created:	2021-07-07
By:	Alexandra Cohill (alexandra.cohill@setonpartners.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAN0KVVny7Q00sheYGFeGNTIKsAChJ5I-3

## "2021-SUNY-Financial-Disclosure-Form-Bozian" History

-  Document created by Alexandra Cohill (alexandra.cohill@setonpartners.org)  
2021-07-07 - 8:30:45 PM GMT- IP address: 100.33.6.131
-  Document emailed to Charles J. Bozian (cbozian@york.cuny.edu) for signature  
2021-07-07 - 8:31:02 PM GMT
-  Email viewed by Charles J. Bozian (cbozian@york.cuny.edu)  
2021-07-07 - 8:55:12 PM GMT- IP address: 198.61.20.112
-  Document e-signed by Charles J. Bozian (cbozian@york.cuny.edu)  
Signature Date: 2021-07-07 - 9:14:12 PM GMT - Time Source: server- IP address: 198.61.20.112
-  Agreement completed.  
2021-07-07 - 9:14:12 PM GMT



## 2021 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee  
For the school year ended June 30, 2021

Education Corporation, Trustee Name and Position(s)	
Name of education corporation:	Brilla
Name of trustee (print):	Brother Brian Carty FSC
Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.):	Trustee
Email Address:	Brotherbrianfsc@yahoo.com

Home Address	
Please complete with <i>changes</i> only:	
Street:	324 West 85th Street
City, State Zip:	New York, New York 10024
Phone:	212-960-3285

Business Address	
Please complete with <i>changes</i> only:	
Business Name:	NONE
Street:	
City, State Zip:	
Phone:	

Questions	
1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check <b>yes</b> , answer 1a), 1b), and 1c)].	<input type="radio"/> Yes <input checked="" type="radio"/> No
1a) Description of the position:	
1b) Salary:	
1c) Start date:	
2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabitate with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year.	

None

Name and Relationship	Nature of Financial Interest/Transaction	Approximate Value of the Business Conducted	Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion)	Date of Transaction(s) or "Ongoing"

**3) Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.**

None

Name and Relationship	Entity Conducting Business with the Education Corporation	Nature of the Person's Interest in the Entity	Nature of Business Conducted	Approximate Value of the Business Conducted	Steps Taken to Avoid Conflict of Interest	Date of Transaction(s) or "Ongoing"

**Trustee Signature**

Signature: Brother Brian Carty FSC  
Brother Brian Carty FSC (Jul 9, 2021 10:39 EDT)

*By signing this Disclosure of Financial Interest Form, the trustee certifies that the information contained in this disclosure is true and accurate to the best of his or her knowledge.*



# 2021-SUNY-Financial-Disclosure-Form-Carty

Final Audit Report

2021-07-09

Created:	2021-07-07
By:	Alexandra Cohill (alexandra.cohill@setonpartners.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAjgDQBzlyxceCssxGPb4YD2eWqFNsewRT

## "2021-SUNY-Financial-Disclosure-Form-Carty" History

-  Document created by Alexandra Cohill (alexandra.cohill@setonpartners.org)  
2021-07-07 - 8:31:53 PM GMT- IP address: 100.33.6.131
-  Document emailed to Brother Brian Carty FSC (brotherbrianfsc@yahoo.com) for signature  
2021-07-07 - 8:32:04 PM GMT
-  Email viewed by Brother Brian Carty FSC (brotherbrianfsc@yahoo.com)  
2021-07-09 - 2:34:08 PM GMT- IP address: 209.73.183.25
-  Document e-signed by Brother Brian Carty FSC (brotherbrianfsc@yahoo.com)  
Signature Date: 2021-07-09 - 2:39:41 PM GMT - Time Source: server- IP address: 98.0.130.18
-  Agreement completed.  
2021-07-09 - 2:39:41 PM GMT

## 2021 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee  
For the school year ended June 30, 2021

Education Corporation, Trustee Name and Position(s)	
Name of education corporation:	Brilla Public Charter Schools
Name of trustee (print):	Eric J. Eckholdt
Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.):	Chair
Email Address:	eric.eckholdt@credit-suisse.com

Home Address
Please complete with <i>changes</i> only:
Street:
City, State Zip:
Phone:

Business Address
Please complete with <i>changes</i> only:
Business Name:
Street:
City, State Zip:
Phone:

Questions	
1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check <b>yes</b> , answer 1a), 1b), and 1c)].	<input type="radio"/> Yes <input checked="" type="radio"/> No
1a) Description of the position:	
1b) Salary:	
1c) Start date:	
2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabitate with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year.	

None

Name and Relationship	Nature of Financial Interest/Transaction	Approximate Value of the Business Conducted	Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion)	Date of Transaction(s) or "Ongoing"

**3)** Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

None

Name and Relationship	Entity Conducting Business with the Education Corporation	Nature of the Person's Interest in the Entity	Nature of Business Conducted	Approximate Value of the Business Conducted	Steps Taken to Avoid Conflict of Interest	Date of Transaction(s) or "Ongoing"

**Trustee Signature**

Signature: *Eric J. Eckholdt*  
Eric J. Eckholdt (Jul 12, 2021 16:15 EDT)

By signing this Disclosure of Financial Interest Form, the trustee certifies that the information contained in this disclosure is true and accurate to the best of his or her knowledge.

# 2021-SUNY-Financial-Disclosure-Form-Eckholdt

Final Audit Report

2021-07-12

Created:	2021-07-07
By:	Alexandra Cohill (alexandra.cohill@setonpartners.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAADp3FNFu3F3-6zw2Ut9ZIICT6q1wBP27

## "2021-SUNY-Financial-Disclosure-Form-Eckholdt" History

-  Document created by Alexandra Cohill (alexandra.cohill@setonpartners.org)  
2021-07-07 - 8:32:46 PM GMT - IP address: 100.33.6.131
-  Document emailed to Eric J. Eckholdt (eric.eckholdt@credit-suisse.com) for signature  
2021-07-07 - 8:32:56 PM GMT
-  Email viewed by Eric J. Eckholdt (eric.eckholdt@credit-suisse.com)  
2021-07-08 - 1:52:44 PM GMT - IP address: 198.240.130.75
-  Document e-signed by Eric J. Eckholdt (eric.eckholdt@credit-suisse.com)  
Signature Date: 2021-07-12 - 8:15:18 PM GMT - Time Source: server- IP address: 198.240.130.75
-  Agreement completed.  
2021-07-12 - 8:15:18 PM GMT

## 2021 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee  
For the school year ended June 30, 2021

Education Corporation, Trustee Name and Position(s)	
Name of education corporation:	Brilla Public Charter Schools
Name of trustee (print):	David Ingles
Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.):	n/a
Email Address:	hablaingles@protonmail.com

Home Address
Please complete with <i>changes</i> only:
Street:
City, State Zip:
Phone:

Business Address
Please complete with <i>changes</i> only:
Business Name: Pillsbury Winthrop Shaw Pittman LLP
Street: 31 West 52nd Street
City, State Zip: New York, NY 10019
Phone: 212-858-1000

Questions	
1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check <b>yes</b> , answer 1a), 1b), and 1c)].	<input type="radio"/> Yes <input checked="" type="radio"/> No
1a) Description of the position:	
1b) Salary:	
1c) Start date:	
2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabitate with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year.	

None

Name and Relationship	Nature of Financial Interest/Transaction	Approximate Value of the Business Conducted	Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion)	Date of Transaction(s) or "Ongoing"

**3)** Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

None

Name and Relationship	Entity Conducting Business with the Education Corporation	Nature of the Person's Interest in the Entity	Nature of Business Conducted	Approximate Value of the Business Conducted	Steps Taken to Avoid Conflict of Interest	Date of Transaction(s) or "Ongoing"

**Trustee Signature**

Signature: David Ingles  
David Ingles (Jul 19, 2021 07:49 EDT)

By signing this Disclosure of Financial Interest Form, the trustee certifies that the information contained in this disclosure is true and accurate to the best of his or her knowledge.






# 2021-SUNY-Financial-Disclosure-Form-Ingles

Final Audit Report

2021-07-19

Created:	2021-07-07
By:	Alexandra Cohill (alexandra.cohill@setonpartners.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAXh3yvn51fZUHSKmpCMiOwMkVJeDsez-R

## "2021-SUNY-Financial-Disclosure-Form-Ingles" History

-  Document created by Alexandra Cohill (alexandra.cohill@setonpartners.org)  
2021-07-07 - 8:33:37 PM GMT- IP address: 100.33.6.131
-  Document emailed to David Ingles (hablaingles@protonmail.com) for signature  
2021-07-07 - 8:33:46 PM GMT
-  Email viewed by David Ingles (hablaingles@protonmail.com)  
2021-07-07 - 9:06:52 PM GMT- IP address: 69.112.82.33
-  Document e-signed by David Ingles (hablaingles@protonmail.com)  
Signature Date: 2021-07-19 - 11:49:12 AM GMT - Time Source: server- IP address: 69.112.82.33
-  Agreement completed.  
2021-07-19 - 11:49:12 AM GMT

## 2021 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee  
For the school year ended June 30, 2021

Education Corporation, Trustee Name and Position(s)	
Name of education corporation:	Brilla College Prep
Name of trustee (print):	James Jones
Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.):	Finance Committee, member; Audit Committee, Chair
Email Address:	jejonescpa@gmail.com

Home Address
Please complete with <i>changes</i> only:
Street:
City, State Zip:
Phone:

Business Address
Please complete with <i>changes</i> only:
Business Name: Bank of America
Street: 75 Rockefeller Plaza
City, State Zip: New York, NY 10019
Phone: 212-449-3804

Questions	
1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check <b>yes</b> , answer 1a), 1b), and 1c)].	<input type="radio"/> Yes <input checked="" type="radio"/> No
1a) Description of the position:	
1b) Salary:	
1c) Start date:	
2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabitate with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year.	

None



Name and Relationship	Nature of Financial Interest/Transaction	Approximate Value of the Business Conducted	Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion)	Date of Transaction(s) or "Ongoing"

**3)** Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

None

Name and Relationship	Entity Conducting Business with the Education Corporation	Nature of the Person's Interest in the Entity	Nature of Business Conducted	Approximate Value of the Business Conducted	Steps Taken to Avoid Conflict of Interest	Date of Transaction(s) or "Ongoing"

**Trustee Signature**

Signature:

*James Jones*  
James Jones (Jul 7, 2021 18:40 EDT)

By signing this Disclosure of Financial Interest Form, the trustee certifies that the information contained in this disclosure is true and accurate to the best of his or her knowledge.


# 2021-SUNY-Financial-Disclosure-Form-Jones


Final Audit Report


2021-07-07


Created:	2021-07-07
By:	Alexandra Cohill (alexandra.cohill@setonpartners.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAASuTjJuD_d0IA-8K70KIUqI7XA1o0Nit5


## "2021-SUNY-Financial-Disclosure-Form-Jones" History

 Document created by Alexandra Cohill (alexandra.cohill@setonpartners.org)  
2021-07-07 - 8:34:37 PM GMT - IP address: 100.33.6.131

 Document emailed to James Jones (jejonescpa@gmail.com) for signature  
2021-07-07 - 8:34:45 PM GMT

 Email viewed by James Jones (jejonescpa@gmail.com)  
2021-07-07 - 10:29:36 PM GMT - IP address: 173.54.217.236

 Document e-signed by James Jones (jejonescpa@gmail.com)  
Signature Date: 2021-07-07 - 10:40:26 PM GMT - Time Source: server- IP address: 173.54.217.236

 Agreement completed.  
2021-07-07 - 10:40:26 PM GMT



## 2021 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee  
For the school year ended June 30, 2021

Education Corporation, Trustee Name and Position(s)	
Name of education corporation:	Brilla
Name of trustee (print):	Mary O'Grady
Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.):	director
Email Address:	mary.o'grady@wsj.com

Home Address	
Please complete with <i>changes</i> only:	
Street:	1060 PARK AVE APT 9D
City, State Zip:	New York
Phone:	917-783-7191

Business Address	
Please complete with <i>changes</i> only:	
Business Name:	
Street:	
City, State Zip:	
Phone:	

Questions	
1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check <b>yes</b> , answer 1a), 1b), and 1c)].	<input type="radio"/> Yes <input checked="" type="radio"/> No
1a) Description of the position:	
1b) Salary:	
1c) Start date:	
2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabitate with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year.	

None

Name and Relationship	Nature of Financial Interest/Transaction	Approximate Value of the Business Conducted	Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion)	Date of Transaction(s) or "Ongoing"

**3)** Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

None

Name and Relationship	Entity Conducting Business with the Education Corporation	Nature of the Person's Interest in the Entity	Nature of Business Conducted	Approximate Value of the Business Conducted	Steps Taken to Avoid Conflict of Interest	Date of Transaction(s) or "Ongoing"

**Trustee Signature**

Signature: Mary Anastasia O'Grady  
Mary Anastasia O'Grady (Jul 19, 2021 16:24 EDT)

By signing this Disclosure of Financial Interest Form, the trustee certifies that the information contained in this disclosure is true and accurate to the best of his or her knowledge.







# 2021-SUNY-Financial-Disclosure-Form-O'Grady

Final Audit Report

2021-07-19

Created:	2021-07-07
By:	Alexandra Cohill (alexandra.cohill@setonpartners.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAdf0jqyPD3dfG5TGlljKjzO4CZPYj1Em_

## "2021-SUNY-Financial-Disclosure-Form-O'Grady" History

-  Document created by Alexandra Cohill (alexandra.cohill@setonpartners.org)  
2021-07-07 - 8:35:30 PM GMT- IP address: 100.33.6.131
-  Document emailed to Mary Anastasia O'Grady (mary.o'grady@wsj.com) for signature  
2021-07-07 - 8:35:40 PM GMT
-  Email viewed by Mary Anastasia O'Grady (mary.o'grady@wsj.com)  
2021-07-07 - 8:35:42 PM GMT- IP address: 209.85.238.242
-  Email viewed by Mary Anastasia O'Grady (mary.o'grady@wsj.com)  
2021-07-19 - 7:26:05 PM GMT- IP address: 74.125.150.45
-  Document e-signed by Mary Anastasia O'Grady (mary.o'grady@wsj.com)  
Signature Date: 2021-07-19 - 8:24:55 PM GMT - Time Source: server- IP address: 74.72.215.40
-  Agreement completed.  
2021-07-19 - 8:24:55 PM GMT



**2021 DISCLOSURE OF FINANCIAL INTEREST FORM**

Disclosure of financial interest by a not-for-profit charter school education corporation trustee  
For the school year ended June 30, 2021

Education Corporation, Trustee Name and Position(s)	
Name of education corporation:	<b>Brilla College Preparatory</b>
Name of trustee (print):	<b>Richard Ramirez</b>
Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.):	<b>Secretary</b>
Email Address:	<b>richard.e.ramirez@gmail.com</b>

Home Address	
Please complete with <i>changes</i> only:	
Street:	<b>6229 West Echo Lane</b>
City, State Zip:	<b>Glendale</b>
Phone:	<b>6024024621</b>

Business Address	
Please complete with <i>changes</i> only:	
Business Name:	<b>NA</b>
Street:	<b>NA</b>
City, State Zip:	<b>NA</b>
Phone:	<b>NA</b>

Questions	
<b>1)</b> Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check <b>yes</b> , answer 1a), 1b), and 1c)].	<input type="radio"/> Yes <input checked="" type="radio"/> No
1a) Description of the position:	<b>NA</b>
1b) Salary:	<b>NA</b>
1c) Start date:	<b>NA</b>
<b>2)</b> Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabitate with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year.	

None

Name and Relationship	Nature of Financial Interest/Transaction	Approximate Value of the Business Conducted	Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion)	Date of Transaction(s) or "Ongoing"

**3)** Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

None

Name and Relationship	Entity Conducting Business with the Education Corporation	Nature of the Person's Interest in the Entity	Nature of Business Conducted	Approximate Value of the Business Conducted	Steps Taken to Avoid Conflict of Interest	Date of Transaction(s) or "Ongoing"

**Trustee Signature**

Signature: *Rick Ramirez*  
Rick Ramirez (Jul 26, 2021 11:25 PDT)

By signing this Disclosure of Financial Interest Form, the trustee certifies that the information contained in this disclosure is true and accurate to the best of his or her knowledge.









# 2021-SUNY-Financial-Disclosure-Form-Ramirez pdf

Final Audit Report

2021-07-26

Created:	2021-07-07
By:	Alexandra Cohill (alexandra.cohill@setonpartners.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAA0xw_EtemZFvtApG24XTS6tVoD01iIP-rZ

## "2021-SUNY-Financial-Disclosure-Form-Ramirezpdf" History

-  Document created by Alexandra Cohill (alexandra.cohill@setonpartners.org)  
2021-07-07 - 8:36:15 PM GMT- IP address: 100.33.6.131
-  Document emailed to Rick Ramirez (richard.e.ramirez@gmail.com) for signature  
2021-07-07 - 8:36:25 PM GMT
-  Email viewed by Rick Ramirez (richard.e.ramirez@gmail.com)  
2021-07-19 - 8:02:57 PM GMT- IP address: 74.125.209.52
-  Email viewed by Rick Ramirez (richard.e.ramirez@gmail.com)  
2021-07-20 - 7:36:12 PM GMT- IP address: 74.125.209.62
-  Email viewed by Rick Ramirez (richard.e.ramirez@gmail.com)  
2021-07-23 - 11:14:08 PM GMT- IP address: 74.125.209.80
-  Email viewed by Rick Ramirez (richard.e.ramirez@gmail.com)  
2021-07-24 - 1:55:05 AM GMT- IP address: 74.125.209.86
-  Document e-signed by Rick Ramirez (richard.e.ramirez@gmail.com)  
Signature Date: 2021-07-26 - 6:25:04 PM GMT - Time Source: server- IP address: 23.242.4.109
-  Agreement completed.  
2021-07-26 - 6:25:04 PM GMT



## 2021 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee  
For the school year ended June 30, 2021

Education Corporation, Trustee Name and Position(s)	
Name of education corporation:	Brilla Charter Schools
Name of trustee (print):	Darla Romfo
Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.):	
Email Address:	dromfo@scholarshipfund.org

Home Address	
Please complete with <i>changes</i> only:	
Street:	11620 Court of Palms
City, State Zip:	Fort Myers
Phone:	9177965175

Business Address	
Please complete with <i>changes</i> only:	
Business Name:	Children's Scholarship Fund
Street:	11620 Court of Palms
City, State Zip:	Fort Myers
Phone:	9177965175

Questions	
1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check <b>yes</b> , answer 1a), 1b), and 1c)].	<input type="radio"/> Yes <input checked="" type="radio"/> No
1a) Description of the position:	
1b) Salary:	
1c) Start date:	
2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabitate with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year.	

None

Name and Relationship	Nature of Financial Interest/Transaction	Approximate Value of the Business Conducted	Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion)	Date of Transaction(s) or "Ongoing"

**3)** Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

None

Name and Relationship	Entity Conducting Business with the Education Corporation	Nature of the Person's Interest in the Entity	Nature of Business Conducted	Approximate Value of the Business Conducted	Steps Taken to Avoid Conflict of Interest	Date of Transaction(s) or "Ongoing"

**Trustee Signature**

Signature: *Darla Romfo*  
Darla Romfo (Jul 20, 2021 17:23 EDT)

By signing this Disclosure of Financial Interest Form, the trustee certifies that the information contained in this disclosure is true and accurate to the best of his or her knowledge.







# 2021-SUNY-Financial-Disclosure-Form-Romfo

Final Audit Report

2021-07-20

Created:	2021-07-07
By:	Alexandra Cohill (alexandra.cohill@setonpartners.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAA0F6U9f5hVwYSkESF37dw1Y4WksC7leR

## "2021-SUNY-Financial-Disclosure-Form-Romfo" History

-  Document created by Alexandra Cohill (alexandra.cohill@setonpartners.org)  
2021-07-07 - 8:37:23 PM GMT- IP address: 100.33.6.131
-  Document emailed to Darla Romfo (dromfo@scholarshipfund.org) for signature  
2021-07-07 - 8:37:34 PM GMT
-  Email viewed by Darla Romfo (dromfo@scholarshipfund.org)  
2021-07-07 - 8:45:22 PM GMT- IP address: 174.211.167.7
-  Email viewed by Darla Romfo (dromfo@scholarshipfund.org)  
2021-07-20 - 7:41:49 PM GMT- IP address: 174.211.100.234
-  Document e-signed by Darla Romfo (dromfo@scholarshipfund.org)  
Signature Date: 2021-07-20 - 9:23:54 PM GMT - Time Source: server- IP address: 69.137.5.176
-  Agreement completed.  
2021-07-20 - 9:23:54 PM GMT



## 2021 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee  
For the school year ended June 30, 2021

Education Corporation, Trustee Name and Position(s)	
Name of education corporation:	<b>Brilla Prep</b>
Name of trustee (print):	<b>Elena Sada</b>
Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.):	<b>Academic Committee member, general member.</b>
Email Address:	<b>sadae@bc.edu</b>

Home Address	
Please complete with <i>changes</i> only:	
Street:	<b>15 Wood Pond Rd.</b>
City, State Zip:	<b>West Hartford, CT 06107</b>
Phone:	<b>9175359987</b>

Business Address	
Please complete with <i>changes</i> only:	
Business Name:	<b>Roche Center, Boston College</b>
Street:	<b>25 Lawrence Ave.</b>
City, State Zip:	<b>Chestnut Hill, MA 02467</b>
Phone:	<b>9175359987</b>

Questions	
1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check <b>yes</b> , answer 1a), 1b), and 1c)].	<input type="radio"/> Yes <input checked="" type="radio"/> No
1a) Description of the position:	
1b) Salary:	
1c) Start date:	
2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabitate with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year.	

None

Name and Relationship	Nature of Financial Interest/Transaction	Approximate Value of the Business Conducted	Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion)	Date of Transaction(s) or "Ongoing"
N/A	N/A	N/A	N/A	N/A

**3)** Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

None

Name and Relationship	Entity Conducting Business with the Education Corporation	Nature of the Person's Interest in the Entity	Nature of Business Conducted	Approximate Value of the Business Conducted	Steps Taken to Avoid Conflict of Interest	Date of Transaction(s) or "Ongoing"
N/A	N/A	N/A	N/A	N/A	N/A	N/A

**Trustee Signature**

Signature:

  
 Elena Sada (Jul 8, 2021 08:23 EDT)

By signing this Disclosure of Financial Interest Form, the trustee certifies that the information contained in this disclosure is true and accurate to the best of his or her knowledge.






# 2021-SUNY-Financial-Disclosure-Form-Sada

Final Audit Report

2021-07-08

Created:	2021-07-07
By:	Alexandra Cohill (alexandra.cohill@setonpartners.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAfFdq3HmB70ScO9OfXSrwPbYojP7_VXL9

## "2021-SUNY-Financial-Disclosure-Form-Sada" History

-  Document created by Alexandra Cohill (alexandra.cohill@setonpartners.org)  
2021-07-07 - 8:38:09 PM GMT- IP address: 100.33.6.131
-  Document emailed to Elena Sada (sadae@bc.edu) for signature  
2021-07-07 - 8:38:19 PM GMT
-  Email viewed by Elena Sada (sadae@bc.edu)  
2021-07-07 - 11:43:07 PM GMT- IP address: 73.142.233.186
-  Document e-signed by Elena Sada (sadae@bc.edu)  
Signature Date: 2021-07-08 - 12:23:10 PM GMT - Time Source: server- IP address: 136.167.36.232
-  Agreement completed.  
2021-07-08 - 12:23:10 PM GMT

## 2021 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee  
For the school year ended June 30, 2021

Education Corporation, Trustee Name and Position(s)	
Name of education corporation:	Brilla College Preparatory Charter Schools
Name of trustee (print):	Stephanie Saroki
Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.):	N/A
Email Address:	stephanie@setonpartners.org

Home Address
Please complete with <i>changes</i> only:
Street:
City, State Zip:
Phone:

Business Address
Please complete with <i>changes</i> only:
Business Name:
Street:
City, State Zip:
Phone:

Questions	
1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check <b>yes</b> , answer 1a), 1b), and 1c)].	<input type="radio"/> Yes <input checked="" type="radio"/> No
1a) Description of the position:	
1b) Salary:	
1c) Start date:	
2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabitate with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year.	

None

Name and Relationship	Nature of Financial Interest/Transaction	Approximate Value of the Business Conducted	Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion)	Date of Transaction(s) or "Ongoing"

3) Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

None

Name and Relationship	Entity Conducting Business with the Education Corporation	Nature of the Person's Interest in the Entity	Nature of Business Conducted	Approximate Value of the Business Conducted	Steps Taken to Avoid Conflict of Interest	Date of Transaction(s) or "Ongoing"
Stephanie Saroki (me)	Seton Education Partners	Seton is the organization I lead and founded	Seton is the CMO & leases facilities	Several millions of dollars	- Separate legal counsel - Recusal when contracts are signed	Ongoing

**Trustee Signature**

Signature:

  
Stephanie Saroki de Garcia (Jul 16, 2021 17:28 PDT)

By signing this Disclosure of Financial Interest Form, the trustee certifies that the information contained in this disclosure is true and accurate to the best of his or her knowledge.



# 2021-SUNY-Financial-Disclosure-Form-Saroki de Garcia

Final Audit Report

2021-07-17

Created:	2021-07-07
By:	Alexandra Cohill (alexandra.cohill@setonpartners.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAIVnj6LXKn6loOWrl3-ivtNGx1cP9Yu1G

## "2021-SUNY-Financial-Disclosure-Form-Saroki de Garcia" History

-  Document created by Alexandra Cohill (alexandra.cohill@setonpartners.org)  
2021-07-07 - 8:38:58 PM GMT- IP address: 100.33.6.131
-  Document emailed to Stephanie Saroki de Garcia (stephanie@setonpartners.org) for signature  
2021-07-07 - 8:39:08 PM GMT
-  Email viewed by Stephanie Saroki de Garcia (stephanie@setonpartners.org)  
2021-07-07 - 9:42:14 PM GMT- IP address: 68.7.92.21
-  Document e-signed by Stephanie Saroki de Garcia (stephanie@setonpartners.org)  
Signature Date: 2021-07-17 - 0:28:39 AM GMT - Time Source: server- IP address: 68.7.92.21
-  Agreement completed.  
2021-07-17 - 0:28:39 AM GMT



## 2021 – 2022 Brilla Master Family School Calendar

23 First Day of School

August 2021						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

September 2021						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

6 Labor Day

11 Holiday  
12-15 Remote Learning

October 2021						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

November 2021						
S	M	T	W	T	F	S
31	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

22-26 Thanksgiving Break  
29 Professional Development

20-31 Winter Break

December 2021						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

January 2022						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

17 MLK Day  
28 Professional Development

21-25 Mid-Winter Break

February 2022						
S	M	T	W	T	F	S
30	31	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28					

March 2022						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

14 Professional Development

11-15 Spring Break  
29 Professional Development

April 2022						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

May 2022						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

27-30 Memorial Day

24 Last Day of School

June 2022						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

July 2022						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

No School
  Half Days
  Remote Learning

# FIRE ALARM AND EMERGENCY COMMUNICATION SYSTEM INSPECTION AND TESTING FORM

*To be completed by the system inspector or tester at the time of the inspection or test.  
It shall be permitted to modify this form as needed to provide a more complete and/or clear record.  
Insert N/A in all unused lines.*

*Attach additional sheets, data, or calculations as necessary to provide a complete record.*

Date of this inspection or test: 6/14/2021 Time of inspection or test: 7:00 AM

### 1. PROPERTY INFORMATION

Name of property: Bella Charter School  
 Address: 2336 ANDREWS AVENUE BRONX NY 10468  
 Name of property representative: ISRAEL GUDALOPES

### 2. INSTALLATION, SERVICE, AND TESTING CONTRACTOR INFORMATION

Service and/or testing organization for this equipment: Safeway Fire & Protection Co.  
 Address: 151 FAIRCHILD AVE. SUITE 2, PLAINVIEW, NY 11803  
 Phone: 516-833-1333 Fax: 516-833-1337 E-mail: Service@safewayfire.com  
 Service technician or tester: NYS LIC#12000305834  
 Qualifications of technician or tester: SFB 88643846  
 Monitoring organization for this equipment: STATEWIDE  
 Phone: (718) 494-6798 Fax: \_\_\_\_\_ Acct #: 755618

### 3. TYPE OF SYSTEM OR SERVICE

- Central Station Transmitter Model: 3 Modcom
- Fire alarm system (nonvoice)
- Fire alarm with in-building fire emergency voice alarm communication system (EVACS)
- Two-way, in-building, emergency communication system

#### Control Unit

Manufacturer: EDWARDS Model number: EST3X

#### Notification Appliances and Circuit Information

	Quantity	Circuit Style
Bells	—	
Horns	101	CLASS B
Strobes	129	CLASS B
Speakers	—	

No. of alarm notification appliance circuits: \_\_\_\_\_ Are circuits monitored for integrity?  Yes  No

#### Signaling Line Circuits

Quantity: \_\_\_\_\_ Style(s): \_\_\_\_\_

### 4. SYSTEM POWER

#### Control Unit

#### Primary Power

Input voltage of control panel: 120 VAC Control panel amps: 20 AMPS

#### Engine-Driven Generator

This system does not have a generator.

Location of generator: \_\_\_\_\_

#### Batteries

Batteries are marked with date of install.

Location: FACP Type: 3A Nominal voltage: 24VDC Amp/hour rating: 20AH

### 5. ANNUNCIATORS

This system does not have annunciators.

#### Location and Description of Annunciators

Annunciator: FRONT LOBBY - REAR LOBBY

### 6. NOTIFICATIONS MADE PRIOR TO TESTING

Monitoring organization Contact: STATEWIDE Time: 7:00 AM  
 Building management Contact: MR. HEDDIS Time: 7:00 AM

**7. TESTING RESULTS**

**Control Unit and Related Equipment**

Description	Visual Inspection	Functional Test	Comments
Lamps/LEDs/LCDs	<input checked="" type="checkbox"/>	<input type="checkbox"/>	PASS
Trouble signals	<input checked="" type="checkbox"/>	<input type="checkbox"/>	PASS
Ground-fault monitoring	<input checked="" type="checkbox"/>	<input type="checkbox"/>	PASS
Supervision	<input checked="" type="checkbox"/>	<input type="checkbox"/>	PASS
Remote annunciators	<input checked="" type="checkbox"/>	<input type="checkbox"/>	PASS
Power extender panels	<input checked="" type="checkbox"/>	<input type="checkbox"/>	PASS

**Two-Way Communications Equipment**

Description	Visual Inspection	Functional Test	Comments
Off-hook indicator	<input type="checkbox"/>	<input type="checkbox"/>	—
Call-in signal	<input type="checkbox"/>	<input type="checkbox"/>	—

**Monitored Systems**

Description	Visual Inspection	Functional Test	Comments
Engine-driven generator	<input type="checkbox"/>	<input type="checkbox"/>	—
Fire pump	<input type="checkbox"/>	<input type="checkbox"/>	—
Special suppression systems	<input type="checkbox"/>	<input type="checkbox"/>	—

**Auxiliary Functions**

Description	Visual Inspection	Functional Test	Comments
Door-releasing devices	<input type="checkbox"/>	<input type="checkbox"/>	—
Fan shutdown	<input checked="" type="checkbox"/>	<input type="checkbox"/>	PASS
Smoke management/smoke control	<input type="checkbox"/>	<input type="checkbox"/>	—
Smoke damper operation	<input checked="" type="checkbox"/>	<input type="checkbox"/>	PASS
Door unlocking	<input type="checkbox"/>	<input type="checkbox"/>	—
Elevator recall	<input checked="" type="checkbox"/>	<input type="checkbox"/>	PASS
Notification Appliance Circuits	<input checked="" type="checkbox"/>	<input type="checkbox"/>	PASS

**Alarm and Supervisory Initiating Device**

Supplemental form attached  Yes  No

**Supervisory Station Monitoring**

Description	Yes	No	Time	Comments
Alarm signal	<input type="checkbox"/>	<input type="checkbox"/>		VISUAL INSPECTION ONLY
Alarm restoration	<input type="checkbox"/>	<input type="checkbox"/>		
Trouble signal	<input type="checkbox"/>	<input type="checkbox"/>		
Trouble restoration	<input type="checkbox"/>	<input type="checkbox"/>		
Supervisory signal	<input type="checkbox"/>	<input type="checkbox"/>		
Supervisory restoration	<input type="checkbox"/>	<input type="checkbox"/>		

**8. SYSTEM RESTORED TO NORMAL OPERATION**

Date: 6/14/2021 Time: 12:00pm

**Inspector Certification:**

This system, as specified herein, has been inspected and tested according to all NFPA standards cited herein.

Signed: *Stephen LaDouceur* Printed name: STEPHEN LA DOUCEUR Date: 6/14/2021

**Acceptance by Owner or Owner's Representative:**

The undersigned has a service contract for this system in effect as of the date shown below.

Signed: *Andrew Morris* Printed name: Andrew Morris Date:



# Certificate of Occupancy

CO Number:2094688-0000001

This certifies that the premises described herein conforms substantially to the approved plans and specifications and to the requirements of all applicable laws, rules and regulations for the uses and occupancies specified.No change of use or occupancy shall be made unless a new Certificate of Occupancy is issued.*This document or a copy shall be available for inspection at the building at all reasonable times.*

<p>A. <b>Borough:</b> BRONX <b>Address:</b> 2336 ANDREWS AVENUE NORTH <b>Building Identification Number(BIN):</b> 2094688</p>	<p><b>Block Number:</b> 3218 <b>Lot Number(s):</b> 35 <b>Additional Lot Number(s):</b> <b>Application Type:</b> A1 - ALTERATION TYPE 1</p>	<p><b>Full Building Certificate Type:</b> Temporary <b>Date Issued:</b> 06/04/2021</p>
<p><b>This building is subject to this Building Code:</b> 2014</p>		
<p><b>This Certificate of Occupancy is associated with job#</b> 210180034-01</p>		
<p>B. <b>Construction Classification:</b> I-D: 1 HOUR PROTECTED <b>Building Occupancy Group classification:</b> E - EDUCATIONAL <b>Multiple Dwelling Law Classification:</b> Not Available</p>		
<p><b>No.of stories:</b> 5</p>	<p><b>Height in feet:</b> 66</p>	<p><b>No.of dwelling units:</b> Not Available</p>
<p>C <b>Fire Protection Equipment:</b> Fire Alarm System</p>		
<p>D <b>Parking Spaces and Loading Berths:</b> Open Parking Spaces: Not Available. Enclosed Parking Spaces: Not Available. Total Loading Berths: Not available</p>		
<p>E. <b>This Certificate is issued with the following legal limitations:</b> Restrictive Declaration: None      Zoning Exhibit: None BSA Calendar Number(s): None      CPC Calendar Number(s): None</p>		
<p><b>Borough Comments:</b></p>		

Borough Commissioner

Commissioner



## Permissible Use and Occupancy

FLOOR	Occ Group	Live Loads (lbs per sq ft)	Zoning Use Group	Dwelling or Rooming Units	Job Reference	Certificate of Occupancy Type	Exceptions	CO Expiration Date
Sub-Cellar - 1	F-2				210180034-01	Temporary		08/25/2021
Description of Use :Mechanical and/or electrical equipment rooms : Mechanical room						Maximum Person Permitted:		
Cellar	A-3	OG	3		210180034-01	Temporary		08/25/2021
Description of Use :School Auditorium - EDU : Multi-purpose room (gymnasium, seating area with moveable seats), cafeteria, warming kitchen (no gas cooking equipment)						Maximum Person Permitted:695		
Cellar	E	OG	3		210180034-01	Temporary		08/25/2021
Description of Use :Schools : Accessory offices						Maximum Person Permitted:8		
Floor Number(s) - 1	E	50	3		210180034-01	Temporary		08/25/2021
Description of Use :Schools : Offices						Maximum Person Permitted:22		
Floor Number(s) - 1	E	100	3		210180034-01	Temporary		08/25/2021
Description of Use :Schools : Classrooms						Maximum Person Permitted:150		
Mezzanine - 1	E	100	3		210180034-01	Temporary		08/25/2021
Description of Use :Schools : Accessory offices (mezzanine located between cellar & 1st floor)						Maximum Person Permitted:8		
Floor Number(s) - 2	E	60	3		210180034-01	Temporary		08/25/2021
Description of Use :Schools : Classrooms						Maximum Person Permitted:256		
Floor Number(s) - 3	E	60	3		210180034-01	Temporary		08/25/2021
Description of Use :Schools : Classrooms						Maximum Person Permitted:247		
Floor Number(s) - 3	E	60	3		210180034-01	Temporary		08/25/2021
Description of Use :Schools : Accessory offices						Maximum Person Permitted:3		
Floor Number(s) - 4	E	60	3		210180034-01	Temporary		08/25/2021
Description of Use :Schools : Accessory offices						Maximum Person Permitted:3		

Floor Number(s) - 4	E	60	3	210180034-01	Temporary	08/25/2021
Description of Use :Schools : Classrooms					Maximum Person Permitted:247	
Floor Number(s) - 5	E	60	3	210180034-01	Temporary	08/25/2021
Description of Use :Schools : Accessory offices					Maximum Person Permitted:3	
Floor Number(s) - 5	E	60	3	210180034-01	Temporary	08/25/2021
Description of Use :Schools : Classrooms					Maximum Person Permitted:247	
Roof	F-2			210180034-01	Temporary	08/25/2021
Description of Use :Mechanical and/or electrical equipment rooms : Elevator machine room & mechanical room					Maximum Person Permitted:	

**CofO Comments:** There are a total of seven (7) buildings located on this tax lot: BIN 2094684 (2340 Andrews Avenue), BIN 2094685 (2342 Andrews Avenue North), BIN 2094688 (2338 Andrews Avenue), BIN 2095380 (2331-2335 University Avenue), BIN 2094687 (2431 Dr. Martin Luther King Jr. boulevard), BIN 2118380 (2345 Dr. Martin Luther King Jr. Boulevard), BIN 2094686 (100 West Fordham Road). Building will be provided with new sprinkler system at cellar level only as per CCD1 #61906, approved with conditions 10/15/2019.

Borough Commissioner



Commissioner

