

Application: Brilla Caritas

Robert Keogh - rkeogh@4thsectorsolutions.com
2023-2024 Annual Report

Entry 1 – School Information and Cover Page

Completed - Aug 1 2024

Instructions

Required of ALL Charter Schools

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

Entry 1 – School Information and Cover Page

(New schools that were not open for instruction for the 2023-2024 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, 2024**) or you may not be assigned the correct tasks.

BASIC INFORMATION

a. LEGAL SCHOOL NAME (as chartered)

(Select name from the drop down menu)

BRILLA CARITAS CHARTER SCHOOL 800000090773

b. Unofficial or Popular School Name

Brilla Caritas

c. CHARTER AUTHORIZER (As of June 30th, 2024)

Please select the correct authorizer as of June 30, 2024 or you may not be assigned the correct tasks.

SUNY BOARD OF TRUSTEES

c. School Unionized

Is your charter school unionized?

No

d. District/CSD of Location

CSD #10 - BRONX

e. Date of Approved Initial Charter

Jan 18 2019

f. Date School First Opened for Instruction

Sep 8 2020

g. Approved School Mission and Key Design Elements

(Regents, NYCDOE and Buffalo BOE authorized schools only)

Brilla Public Charter Schools, K-8 Schools in the classical tradition, help students to grow intellectually, socially, and physically into young men and women of good character and spirit, and to be prepared for excellence in high school, college and beyond.

h. School Website Address

www.brillaschools.org

i. Total Approved Charter Enrollment for 2023-2024 School Year

360

j. Total Enrollment on June 30, 2024 - excluding Pre-K program enrollment

324

k. Grades Served

Grades served during the 2023-2024 school year (exclude Pre-K program students):

Responses Selected:

Kindergarten

1

2

3

I. Charter Management Organization/Educational Management Organization

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

Yes

I1. Charter Management Organization Name

Include contact information (name, email address, telephone number)

Seton Education Partners

I2. Charter Management Organization Email Address

finance@setonpartners.org

I3. Charter Management Organization Phone Number

917-525-2162

FACILITIES INFORMATION

m. FACILITIES: Owned, rented, leased to educate students

Will the school maintain or operate multiple sites in 2024-2025?

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 Served at Site for 2023-2024 School Year (K-5, 6-9, etc.)	Grades to be Served at Site for 2024-2025 school year (K-5, 6-9, etc.)	Receives Rental Assistance for Which Grades (If yes, enter the appropriate grades. If no, enter No).
Site 1	2336 Andrews Ave, Bronx, NY 10468	347-523-5832	NYC CSD 10	K03	K-4	K-4

m1a. Please provide the contact information for Site 1.

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Elizabeth Berger	Principal	347-523-5832		elizabeth.berger@brillacaritas.org
Operational Leader	Andrew Morris	Director of Operations	347-523-5832		andrew.morris@brillacaritas.org
Compliance Contact	Andrew Morris	Director of Operations	347-523-5832		andrew.morris@brillacaritas.org
Complaint Contact	Andrew Morris	Director of Operations	347-523-5832		andrew.morris@brillacaritas.org
DASA Coordinator	Andrew Morris	Director of Operations	347-523-5832		andrew.morris@brillacaritas.org
Phone Contact for After Hours Emergencies	Andrew Morris	Director of Operations	347-523-5832		andrew.morris@brillacaritas.org

m1b. Is site 1 in public space or in private space?

Private Space

m1c. Is site 1 in a co-located or not in a co-located facility?

Responses Selected:

Not Co-Located

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

m1e. 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, 2024.

Fire inspection certificates must be updated annually. For the upcoming school year 2024-2025, please submit a current fire inspection certificate.

If the fire inspection certificate will expire between the August 1, 2024, submission of the Annual Report and the November 1 Annual Report submission please submit the new certificate with the Annual Report entries due no later than 11:59 PM on November 1, 2024.

Site 1 Certificate of Occupancy (COO)

[Andrew COO \(1\).pdf](#)

Filename: Andrew COO (1).pdf **Size:** 68.1 kB

Site 1 Fire Inspection Report

This is required, marked optional for administrative purposes.

[BCE.BPE Fire Inspection.pdf](#)

Filename: BCE.BPE Fire Inspection.pdf **Size:** 607.7 kB

n. List of owned, rented, leased facilities not used to educate students and the purpose of each.

Separate by semi-colon (;)

N/A

o1. Total Number of School Calendar Days

180

o2. Total Number of Instructional Hours by Month (Entries are required for all months. Enter a zero for months with no instructional hours.)

January 2024	16
February 2024	16
March 2024	20
April 2024	16
May 2024	21
June 2024	9
July 2023	0
August 2023	14
September 2023	19
October 2023	17
November 2023	16
December 2023	16

CHARTER REVISIONS DURING THE 2023-2024 SCHOOL YEAR

p. Summary of Material and Non-Material Charter Revisions approved or pending in 2023-2024, including updates to the school’s board of trustees’ bylaws, enrollment policy, discipline policy, or complaint policy.

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

Does the school have any material or non-material revisions approved or pending?

No

ATTESTATIONS

q. Name/Position of Person Completing/Submitting the 2023-2024 Annual Report. (To write type in a phone number with an extension, please use this format: 123-456-7890-3. The dash and number 3 at the end of the phone number refers to the individual's phone extension. Do not type in the work extension or the abbreviation for it - just the dash and the extension number after the phone number).

Name	Robert Keogh
Position	VP of Finance
Phone/Extension	504-250-3347
Email	rkeogh@4thsectorsolutions.com

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

Responses Selected:

Yes

As outlined in ENTRY 7 (Employee Fingerprint Requirements Attestation):

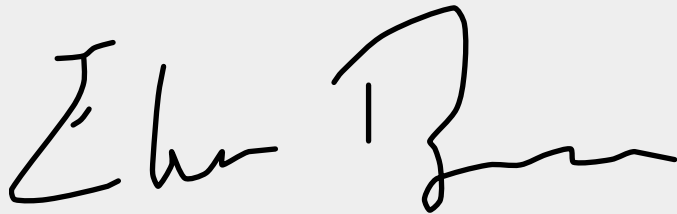
Our E-Signatures (not digital signatures) (Executive Director/School Leader/Head of School and Board President) below attest that our school has reviewed, understands and will comply with the employee clearance and fingerprint requirements as outlined in Entry 7 and found in the [NYSED CSO Fingerprint Clearance Oct 2019 Memo](#). Click **YES** to agree.

Responses Selected:

Yes

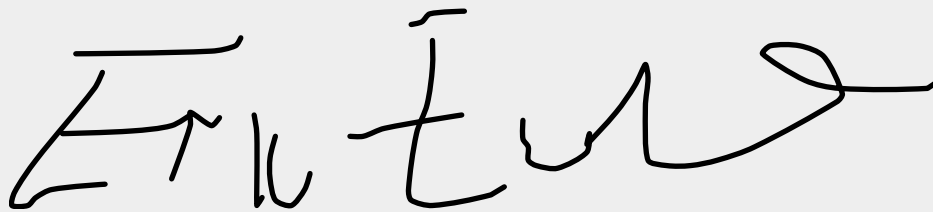
Signature, Head of Charter School

(If you are not signing the application now, please click "Clear" on both signature fields before saving this task or else the system will return an error.)



Signature, President of the Board of Trustees

(If you are not signing the application now, please click "Clear" on both signature fields before saving this task or else the system will return an error.)



Date

Jul 31 2024



Thank you.

Entry 2 – Links to Critical Documents on School Website

Completed - Aug 1 2024

Instructions

Required of ALL Charter Schools (Note that SUNY-authorized charter schools are not required to submit item 4: Authorizer-approved Dignity for All Students Act (DASA) policy and NYSED-Approved School Discipline Policy)

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

1. Current Annual Report (i.e., 2023-2024 Annual Report);^[1]
2. Board meeting notices, agendas and documents;
3. New York State School Report Card. This report captures school-level enrollment and demographic information, staff qualifications, electronic student records, and attendance rates, as prescribed by New York State law;^[2] (Even if there is no school data yet reported, provide a direct web link to the most recent [New York State School Report Card](#) for the charter school.
4. Authorizer-approved DASA Policy and NYSED-Approved School Discipline Policy **(For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)**;
5. District-wide safety plan, not a building level safety plan (as per the July 2023 [Emergency Response Plan Memo](#) – Charter Schools Only);
6. Authorizer-approved FOIL Policy; and
7. Subject matter list of FOIL records. (Example: See [NYSED Subject Matter List](#))

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

^[2] SRC data is included in the reporting requirements for New York charter schools in 8 NYCRR 119.3.

Entry 2 – Links to Critical Documents on School Website

School Name: **Brilla Caritas**

Required of ALL Charter Schools (Note that SUNY-authorized charter schools are not required to submit item 4: Authorizer-approved Dignity for All Students Act (DASA) policy and NYSED-Approved School Discipline Policy)

By law, each charter school is required to maintain certain notices and policies listed on its website. Please insert the [link from the school's website](#) for each of the items. All links must be readily found on the school's website.

[New York State Report Card](#)

[Emergency Response Plan Memo](#)

[NYSED Subject Matter List](#)

	Link to Documents
1. Current Annual Report (i.e., 2023-2024 Annual Report)	https://brillaschools.org/about-brilla/board-of-directors/annual-reports-and-board-minutes/
2. Board meeting notices, agendas and documents	https://brillaschools.org/about-brilla/board-of-directors/annual-reports-and-board-minutes/
3. New York State School Report Card. This report captures school-level enrollment and demographic information, staff qualifications, electronic student records, and attendance rates, as prescribed by New York State law; (Even if there is no school data yet reported, provide a direct web link to the most recent New York State School Report Card for the charter school.	https://brillaschools.org/nys-report-cards/
4a. Authorizer-approved DASA Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)	https://brillaschools.org/wp-content/uploads/2023/03/Brilla-Schools-Code-of-Conduct-FINAL.docx.pdf
4b. Authorizer-approved School Discipline Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)	https://brillaschools.org/wp-content/uploads/2023/03/Brilla-Schools-Code-of-Conduct-FINAL.docx.pdf
5. District-wide safety plan, not a building level safety plan (as per the September 2021 Emergency Response Plan Memo	https://brillaschools.org/wp-content/uploads/2021/11/DISTRICT-School-Safety-Plan-2021-2022-.docx
6. Authorizer-approved FOIL Policy	https://brillaschools.org/wp-content/uploads/2021/10/FOIL_Policy_Approved_9-13-16.pdf

7. Subject matter list of FOIL records. (Example: See NYSED Subject Matter List)

https://brillaschools.org/wp-content/uploads/2021/10/FOIL_Policy_Approved_9-13-16.pdf



Thank you.

Entry 3 – Board of Trustees Disclosure of Financial Interest Form

Completed - Aug 1 2024

Required of ALL Charter Schools

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 2023-2024 school year must complete and sign a Trustee [Disclosure of Financial Interest Form](#) due **no later than 11:59 PM on August 1, 2024**. Acceptable signature formats include:

- Digitally certified PDF signature (i.e., DocuSign)
- Manual signature (1. download to print, 2. manually sign, 3. scan signed document to PDF, and 4. upload into portal)

All completed forms must be collected and uploaded in .PDF format for each individual member. **The education corporation is responsible for ensuring that each member who served on the board during the 2023-2024 school year completes the form.**

Charter schools **must** submit the latest version of the form. 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 Trustee Disclosure of Financial Interest Form, trustees must disclose information relevant to any of the schools served by the governing education corporation.

[Brilla Combined Signed Financial Disclosure Docs 2024](#)

Filename: Brilla_Combined_Signed_Financial_D_6eaBsTE.pdf Size: 4.2 MB

Entry 4 – Board of Trustees Membership Table

Completed - Aug 1 2024

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 4 – Board of Trustees Membership Table

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

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

Authorizer:

Who is the authorizer of your charter school?

SUNY

1. 2023-2024 Board Member Information (Enter info for each BOT member)

	Voting Trustee Name	Trustee Email Address	Position on the Board	Committee Affiliation (s)	Voting Member Per By-Laws (Y/N)	Number of Completed Terms Served	Start Date of Current Term (MM/DD/YYYY)	End Date of Current Term (MM/DD/YYYY)	Board Meetings Attended During 2023-2024
1	Eric Eckholdt	eric_eckholdt@mbcgroup.com	Vice Chair	None	Yes	4	7/1/2022	6/30/2025	11
2	David Ingles	hablaingles@protonmail.com	Secretary	Finance	Yes	1	6/30/2025	6/30/2026	10
3	Stephanie Saroki	stephanie@setonpartners.org	Trustee/Member	Academic	Yes	4	7/1/2022	6/30/2025	11
4	Mary Ogrady	mary.o'grady@wsj.com	Trustee/Member	None	Yes	2	7/1/2022	6/30/2025	9
5	Elena Sada	SadaE@bc.edu	Trustee/Member	Academic	Yes	2	7/1/2021	6/30/2024	6
6	Darlal Romfo	dromfo@scholarshipfund.org	Trustee/Member	Academic	Yes	1	7/1/2022	6/30/2025	10
7	James Jones	jejonescpa@gmail.com	Treasurer	Audit, Finance	Yes	4	7/1/2021	6/30/2024	10
8	Brian Carty	brotherbrianfsc@yahoo.com	Trustee/Member	None	Yes	1	7/1/2022	6/30/2025	6
9	Anthony Andreas	andreas.i.anthony	Trustee/Member	None	Yes	4	5/1/2024	4/20/2027	5 or less

si	.@gmail.com								
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1a. Are there more than 9 members of the Board of Trustees?

No

2. Number of board meetings conducted in 2023-2024

12

3. Number of board meetings scheduled for the 2024-2025 school year

12

4. INFORMATION ABOUT MEMBERS OF THE BOARD OF TRUSTEES

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

a. Total number of Voting Members on June 30, 2024	9
b. Total number of Voting Members added during the 2023-2024 school year	1
c. Total number of Voting Members who left the board during 2023-2024 school year	1
d. Total Maximum Number of Voting Members in 2023-2024; as set by the board in bylaws, resolution, or minutes	10

Thank you.

Entry 6 – Enrollment & Retention

Completed - Aug 1 2024

Instructions for submitting Enrollment and Retention Efforts

Required of ALL Charter Schools

Describe the good faith efforts the charter school has made in 2023-2024 toward meeting targets to attract and retain the enrollment of Students with Disabilities (SWD), English Language Learner(s) (ELL), 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 2024-2025.

***SUNY-authorized charter schools**

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

Entry 6 – Enrollment and Retention of Special Populations

Good Faith Efforts to Meet Recruitment Targets (Attract)

	Describe Recruitment Efforts in 2023-2024	Describe Recruitment Plans in 2024-2025
Students with Disabilities	<p>Brilla Schools are located in the Mott Haven neighborhood of the South Bronx and the University Heights section of the Bronx. Mott Haven and Univeristy Heights are high-density neighborhoods and predominantly Latino. Over half the population lives below the poverty line and receives public assistance. As such, for 2023-24, Brilla’s goal is to attract students who qualify for Free & Reduced Lunch. Brilla recruits students and families generally through grassroots efforts with a specific focus on the Mott Haven and University Heights neighborhoods. However, this year we invested in initiatives allowing us to reach our families through various methods, including outdoor tablings, fairs, and over the phone. We use QR codes in our collateral to have our enrollment information accessible and email our application and information to all our community partners. Brilla partners with local UPK programs, Community programs such as Little Angels Day Care Center, Marshall England Learning Center, Stars of Tomorrow, and Sunshine Day Care open houses. Additionally, we held information sessions mornings and evenings to assist families with understanding how to complete an application. As a result, 90% of our students are free and reduced.</p>	<p>Brilla Schools are located in the Mott Haven neighborhood of the South Bronx and the University Heights section of the Bronx. Mott Haven and Univeristy Heights are high-density neighborhoods that are predominantly Latino. Over half the population lives below the poverty line and receives public assistance. As such, for 2023-24, Brilla’s goal is to attract students who qualify for Free & Reduced Lunch. Brilla recruits students and families generally through grassroots efforts with a specific focus on the Mott Haven and University Heights neighborhoods. However, this year, we invested in initiatives allowing us to reach our families through various methods, including outdoor tablings, fairs, and over the phone. We use QR codes in our collateral to have our enrollment information accessible and email our application and information to all our community partners. Brilla partners with local UPK and community programs such as Little Angels Day Care Center, Marshall England Learning Center, Stars of Tomorrow, and Sunshine Day Care open houses. Additionally, we held information sessions in the mornings and evenings to assist families with understanding how to complete an application. As a result, 90% of our students are free and reduced.</p>
English Language Learners	<p>"2023-24: Brilla’s goal is to attract English Language Learners. Brilla partner with local UPK programs,</p>	<p>2024-25: Brilla’s goal is to attract English Language Learners. Brilla partners with local UPK and</p>

	<p>Community programs such as Little Angels Day Care Center, Marshall England Learning Center, Stars of Tomorrow, and Sunshine Day Care and hold information sessions. Spanish-speaking staff members translate all information sessions and open houses into Spanish for Spanish-speaking families and students. Brilla employs a Director of Enrollment, Deputy Director of Enrollment, Two Enrollment managers, and part-time recruiters to make inroads with this population."</p>	<p>community programs such as Little Angels Day Care Center, Marshall England Learning Center, Stars of Tomorrow, and Sunshine Day Care and holds information sessions. Spanish-speaking staff members translate all information sessions and open houses into Spanish for Spanish-speaking families and students. Brilla employs a Community Relations Manager, Two Enrollment managers, and an Enrollment Consultant (and her team, who brings years of expertise) to lead enrollment and recruitment efforts.</p>
<p>Economically Disadvantaged</p>	<p>In addition to partnering with the community and day care centers Brilla also aggressively targeted potential families by partnering with daycares in the Mott Haven and 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 23% next year. Brilla added resources to its Student Services team to further identify needs of students with disabilities from K-8.</p>	<p>In addition to partnering with the community and daycare centers, Brilla also targeted potential families by partnering with daycares in the Mott Haven and 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 and in-person student services orientation. This process ensures that families can serve their students' needs. We're estimating Students with disabilities enrollment at 23% next year. Brilla added resources to its Student Services team to further identify the needs of students with disabilities from K-8.</p>

Good Faith Efforts To Meet Retention Targets

	Describe Retention Efforts in 2023-2024	Describe Retention Plans in 2024-2025
Students with Disabilities	"At Brilla schools, we offered a free breakfast program, a 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 years should families need assistance."	At Brilla schools, we offer a free meals program and a 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 years should families need assistance.
English Language Learners	Brilla schools 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.	Brilla schools ensure that we have a diverse staff. All the office staff is bilingual; we translate all communications to parents and offer translation for report card conferences and bilingual community events. Our family communication platform allows families to choose their preferred language.
Economically Disadvantaged	"Continue to provide a coteaching model for the entire school therefore, eliminating stigmas associated with special education. We provide OT, PT and Speech onsite; we also have a student support team with SETTS teachers and two full time social workers. Additionally Brilla added more staff to our Student Services team to assist w/ instruction and development."	Continue to provide a coteaching model for our ICT classrooms, eliminating stigmas associated with special education. We provide OT, PT, and Speech onsite and have a student support team with SETTS teachers and two full-time social workers. Additionally, Brilla added more staff to our Student Services team to assist with/ instruction and development.

Entry 7 – Employee Fingerprint Requirements Attestation

Completed - Aug 1 2024

Entry 7 – Employee Fingerprint Requirements Attestation

A. TEACH System – Employee Clearance

Required of ALL Charter Schools

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

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

^[1] Employees who must be cleared include, but are not limited to, teachers, administrative staff, janitors, security personnel and cafeteria workers, and other staff who are present when children are in the school building. **This includes paraprofessionals and other school personnel that are provided or assigned by the district of location, as well as related/contracted service providers.** See NYSED memorandum dated October 1, 2019 at [NYSEDCSO Employee Clearance and Fingerprint Memo](#) or visit the NYSED website at [Who Must Be Fingerprinted Charts](#) 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 request clearance through NYSED TEACH, and the school's emergency conditional clearance of the employee terminates automatically once the school receives notification from NYSED regarding the clearance request. Status notification is provided for all prospective employees through the NYSED TEACH portal within 48 hours after the clearance request is submitted. Therefore, at most, a school's emergency conditional clearance will be valid for only 48 hours after approval by the board.

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

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

Attestation

Responses Selected:

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

Entry 9 – School Calendar

Completed - Aug 1 2024

[Instructions for submitting School Calendar](#)

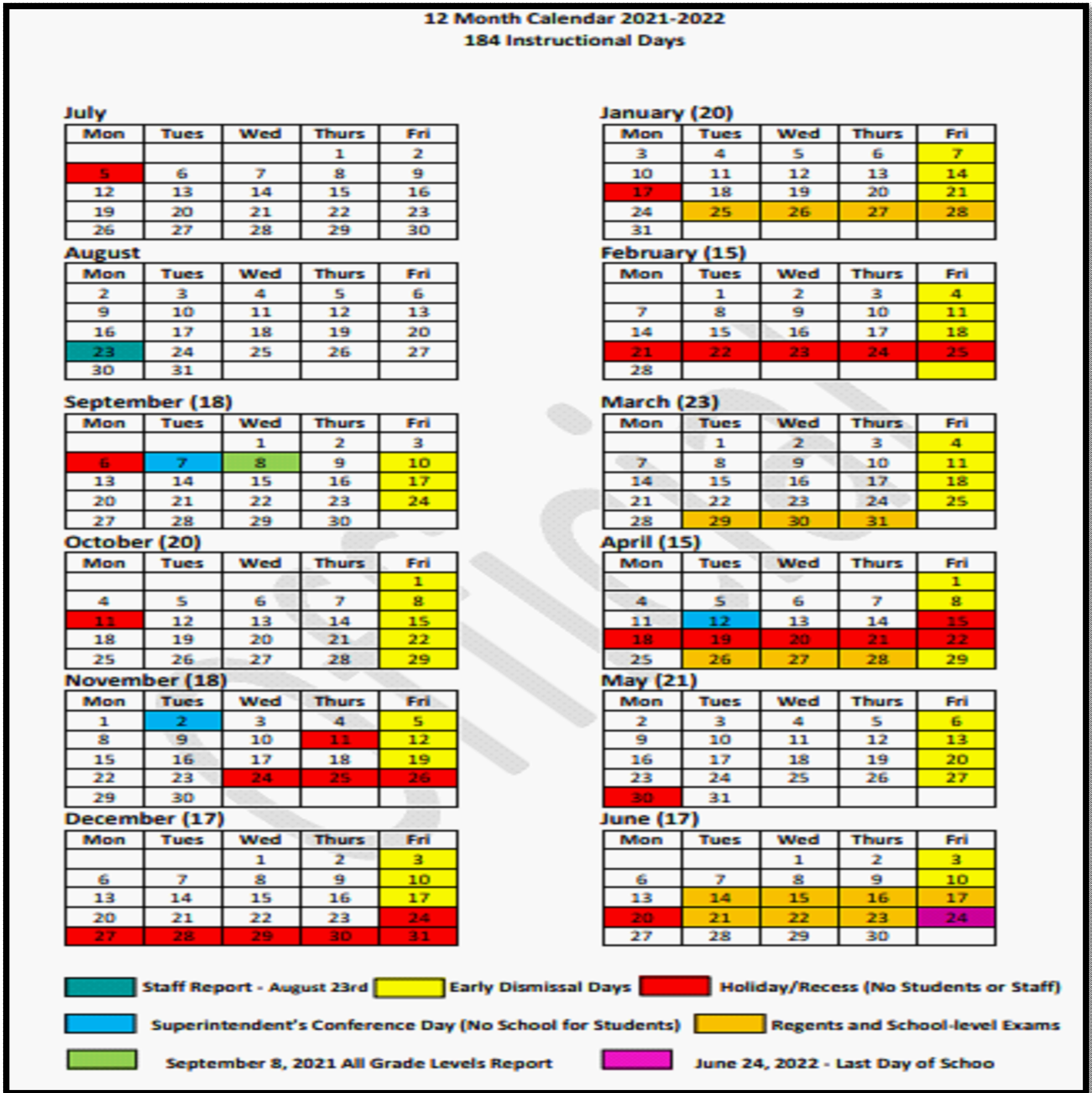
Required of ALL Charter Schools

If the charter school has a tentative calendar based on available information and guidance at the time, please submit it **no later than 11:59 PM on August 1, 2024**. Charter schools must upload a final school calendar into the portal and may do so at any time but **no later than 11:59 PM on September 16, 2024**.

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 also 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 (also used to align to schools with extended days/years referenced in their mission statements/key design elements). See an example of a calendar showing the requested information. Schools **must** use a calendar format and ensure there is a monthly tally of instructional days.

Sample Calendar:



[Brilla-Schools-Calendars-SY-24-25](#)

Filename: Brilla-Schools-Calendars-SY-24-25.pdf Size: 1.2 MB

Entry 11 – Progress Toward Goals

Incomplete

Instructions

SUNY-Authorized Charter Schools ONLY- Complete Template and Upload to Epicenter

SUNY-authorized charter schools must download an Accountability Plan Progress Report template at [Accountability Plan Progress Report](#). After completing, SUNY-authorized charter schools must upload the document into the Annual Report Portal, and into the SUNY Epicenter document management system **no later than 11:59 PM on September 16, 2024**.

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

The following tables reflect formatting in the online portal required for Board of Regents, NYCDOE, and Buffalo BOE authorized charter schools only. These charter schools should report all Progress Toward Charter Goals as per their currently approved charters **no later than 11:59 PM on November 1, 2024**.

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

Entry 11 – Progress Toward Goals

PROGRESS TOWARD CHARTER GOALS

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

Complete the tables provided. List each goal and measure as contained in the school's currently approved charter, and indicate whether the school has met or not met the goal. Please provide information for all goals no later than November 1, 2024.

1. ACADEMIC STUDENT PERFORMANCE GOALS

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

The following tables reflect formatting in the online portal required for Board of Regents, NYCDOE, and Buffalo BOE authorized charter schools only. These charter schools should report all Progress Toward Charter Goals as per their currently approved charters no later than **November 1, 2024**.

2023-2024 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal - Met, Not Met or Unable to Assess	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Academic Goal 1				
Academic Goal 2				
Academic Goal 3				
Academic Goal 4				
Academic Goal 5				
Academic Goal 6				
Academic Goal 7				
Academic Goal 8				
Academic Goal 9				
Academic Goal 10				

2. Do have more academic goals to add?

(No response)

2023-2024 Progress Toward Attainment of Academic Goals

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

Academic Goal 42				
Academic Goal 43				
Academic Goal 44				
Academic Goal 45				
Academic Goal 46				
Academic Goal 47				
Academic Goal 48				
Academic Goal 49				
Academic Goal 50				
Academic Goal 51				
Academic Goal 52				
Academic Goal 53				
Academic Goal 54				
Academic Goal 55				
Academic Goal 56				
Academic Goal 57				
Academic Goal 58				
Academic Goal 59				
Academic Goal 60				
Academic Goal 61				
Academic Goal 62				
Academic Goal 63				
Academic Goal 64				
Academic Goal 65				
Academic Goal 66				
Academic Goal 67				
Academic Goal 59				

Academic Goal 60				
Academic Goal 61				
Academic Goal 62				

4. ORGANIZATION GOALS

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

2022-2023 Progress Toward Attainment of Organization Goals

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

5. Do have more organizational goals to add?

(No response)

6. FINANCIAL GOALS

2022-2023 Progress Toward Attainment of Financial Goals

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

7. Do have more financial goals to add?

(No response)

2021-2022 Progress Toward Attainment of Financial Goals

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

Thank you.

Entry 11 – Progress Toward Goals (SUNY-Authorized Charter Schools Only)

Completed - Nov 1 2024

Instructions

SUNY-Authorized Charter Schools ONLY- Complete Template and Upload to Epicenter

SUNY-authorized charter schools must download an Accountability Plan Progress Report template at [Accountability Plan Progress Report](#). After completing, SUNY-authorized charter schools must upload the document into the Annual Report Portal, and into the SUNY Epicenter document management system by September 15, 2024.

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

Brilla Caritas 2023-24 APPR Final

Filename: Brilla_Caritas_2023-24_APPR_Final.pdf Size: 478.8 kB

Entry 12 – Audited Financial Statements

Completed - Nov 1 2024

Required of ALL Charter Schools

ALL SUNY-authorized charter schools must upload the financial statements and related documents in PDF format into the Annual Report Portal and into the SUNY Epicenter document management system **no later than 11:59 PM on November 1, 2024**. SUNY-authorized charter schools are asked to ensure that security features such as password protection are turned off.

ALL Regents, NYCDOE, and Buffalo BOE-authorized charter schools must upload final, audited financial statements to the Annual Report Portal **no later than 11:59 PM on November 1, 2024**. Upload the independent auditor's report, any advisory and/or management letter, and the internal controls report as one submission, combined into a PDF file, ensuring that security features such as password protections are removed from all school uploaded documents.

PLEASE NOTE: This task appears as visible and optional task in the online portal until August 1 2024 but will be identified as a required task thereafter and due on November 1, 2024. 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_hVgINxm.pdf Size: 459.2 kB

Entry 12a – Audited Financial Report Template (SUNY)

Incomplete

Instructions - SUNY-Authorized Charter Schools ONLY

The Audited Financial Statement Template is no longer required by the SUNY Charter Schools Institute for school year 2023-24 annual reporting. This section is marked optional and no response is required for this section.

Entry 13 – Fiscal Year 2024-2025 Budget

Completed - Nov 1 2024

SUNY-authorized charter schools should download the [2024-2025 Budget and Quarterly Report Template and the 2024-2025 Budget Narrative Questionnaire](#) from the SUNY website and upload the completed templates into the Annual Report Portal and into the Epicenter document management system. **Due no later than 11:59 PM on November 1, 2024.**

Regents, NYCDOE, and Buffalo BOE authorized charter schools should upload a copy of the school's FY25 Budget using the [2024-2025 Budget Template](#) into the Annual Report Portal or from the Annual Report website. **Due**

no later than 11:59 PM on November 1, 2024.

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

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

[2024-25 BC Budget-and-Quarterly-Report-Budget](#)

Filename: 2024-25_BC_Budget-and-Quarterly-R_CRwbSqx.xlsx **Size:** 531.6 kB

Optional Additional Documents to Upload (BOR)

Completed - Nov 1 2024

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

Filename: BRILLA_COLLEGE_PREPARATORY_CHARTER_Eaypm3n.pdf **Size:** 454.9 kB

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

Trustee Name:

Anthony Andreassi

Name of Charter School Education Corporation:

Brilla College Preparatory Charter School (Network)

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

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

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

None

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

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

Business Telephone:

917-525-2162

Business Address:

420 E 145th St, Bronx, NY 10454

E-mail Address:

andreassi.anthony@gmail.com

Home Telephone:

347-834-1417

Home Address:

64 Middagh Street
Brooklyn, NY 11201

DocuSigned by:
Anthony Andreassi
Z7A3D3A057CC480...

7/16/2024

Signature

Date

Acceptable signature formats include:

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

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

Trustee Name:

Brian Carty

Name of Charter School Education Corporation:

Brilla College Preparatory Charter School (Network)

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

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

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

None

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

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

Business Telephone:

917-525-2162

Business Address:

420 E 145th St, Bronx, NY 10454

E-mail Address:

brotherbrianfsc@yahoo.com

Home Telephone:

2129603285

Home Address:

324 west 85 street. New York 10024

DocuSigned by:
Brother Brian Carty

7/22/2024

Signature

Date

Acceptable signature formats include:

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

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

Trustee Name:

Eric Eckholdt

Name of Charter School Education Corporation:

Brilla College Preparatory Charter School (Network)

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

President

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

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

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

None

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

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Business Telephone:

917-525-2162

Business Address:

420 E 145th St, Bronx, NY 10454

E-mail Address:

eeckholdt@me.com

Home Telephone:

646-479-4606

Home Address:

100 Riverside Blvd., Apt. 9G, NY, NY 10069

DocuSigned by:
Eric Eckholdt
1A05D23F032D4D1...

7/22/2024

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022

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

Trustee Name:

David Ingles

Name of Charter School Education Corporation:

Brilla College Preparatory Charter School (Network)

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

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

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

None

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

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Business Telephone:

917-525-2162

Business Address:

420 E 145th St, Bronx, NY 10454

E-mail Address:

hablaingles@protonmail.com

Home Telephone:

9175708754

Home Address:

68 Greenacres Avenue, Scarsdale, NY 10583

DocuSigned by:
David Ingles
UF28B55204DB432...

7/25/2024

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022

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

Trustee Name:

James Jones

Name of Charter School Education Corporation:

Brilla College Preparatory Charter School (Network)

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

Treasurer

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

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

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

None

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

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

Business Telephone:

917-525-2162

Business Address:

420 E 145th St, Bronx, NY 10454

E-mail Address:

jejonescpa@gmail.com

Home Telephone:

9734770410

Home Address:

6 woodhill Dr, Maplewood NJ 07040

DocuSigned by:
James Jones
CB4ADAC0463042F...

7/25/2024

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022

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

Trustee Name:

Mary O'Grady

Name of Charter School Education Corporation:

Brilla College Preparatory Charter School (Network)

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

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

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

None

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

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Business Telephone:

917-525-2162

Business Address:

420 E 145th St, Bronx, NY 10454

E-mail Address:

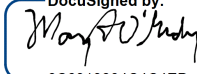
mary.o'grady@wsj.com

Home Telephone:

917-783-7191

Home Address:

1060 Park Ave
#9D
New York, NY 10128

DocuSigned by:

0000100040404ED...

7/22/2024

Signature

Date

Acceptable signature formats include:

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

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

Trustee Name:

Darla Romfo

Name of Charter School Education Corporation:

Brilla College Preparatory Charter School (Network)

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

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

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

None

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

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

Business Telephone:

917-525-2162

Business Address:

420 E 145th St, Bronx, NY 10454

E-mail Address:

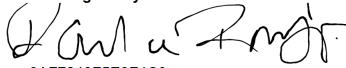
dromfo@scholarshipfund.org

Home Telephone:

9177965175

Home Address:

11630 Clurt of Palms unit 705 fort Myers Florida 33908

DocuSigned by:

3AF7240F5E0F400...

7/22/2024

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022

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

Trustee Name:

Elena Sada

Name of Charter School Education Corporation:

Brilla College Preparatory Charter School (Network)

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

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

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

None

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

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Business Telephone:

917-525-2162

Business Address:

420 E 145th St, Bronx, NY 10454

E-mail Address:

sadae@bc.edu

Home Telephone:

9175359987

Home Address:

15 Woodpond Rd. West Hartford, CT

Signed by:

000570DD4FE041F...

7/29/2024

Signature

Date

Acceptable signature formats include:

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

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

Trustee Name:

Stephanie Saroki

Name of Charter School Education Corporation:

Brilla College Preparatory Charter School (Network)

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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None

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Business Telephone:

917-525-2162

Business Address:

420 E 145th St, Bronx, NY 10454

E-mail Address:

stephanie@setonpartners.org

Home Telephone:

2026413202

Home Address:

7765 Orien Ave., La Mesa, CA 91941

DocuSigned by:
Stephanie Saroki
0E60AB65FE2C424

7/16/2024

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022



FAMILY SCHOOL CALENDAR 2024- 2025

August 2024						
SU	M	TU	W	TH	F	SA
				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

19-20 School for K & 5 Students (Half Days)
 21-23 School for All Students (Half Days)
 26 First full Day of School for ALL students
 28-29 Back to School Night

February 2025						
SU	M	TU	W	TH	F	SA
						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	

5 MS Parent University
 6 ES Parent University
 17-21 Mid-Winter Break - School Closed

September 2024						
SU	M	TU	W	TH	F	SA
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					

2 Labor Day - Schools Closed
 3 First Day of El Camino
 27 Professional Development Day - Schools Closed
 28 Brilla Schools Community Street Celebration

March 2025						
SU	M	TU	W	TH	F	SA
						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					

7 Trimester 2 Ends
 10 Professional Development Day - School Closed
 20-21 Family/Student-led Conferences (Student Half Days)
 31 Eid al-Fitr - School Closed

October 2024						
SU	M	TU	W	TH	F	SA
		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		

3-4 Rosh Hashanah - Schools Closed
 14 Italian Heritage/Indigenous Peoples' Day - Schools Closed
 15 Professional Development Day - School Closed

April 2025						
SU	M	TU	W	TH	F	SA
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

14-18 Spring Break
 21 Professional Development Day - School Closed
 23 MS Parent University
 24 ES Parent University
 21 Professional Development Day - School Closed
 30 NYS ELA Testing (Grades 3-8)

November 2024						
SU	M	TU	W	TH	F	SA
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

1 Diwali - Schools Closed
 6 MS Parent University
 7 ES Parent University
 11 Veterans Day - School Closed
 15 Trimester 1 Ends
 25-29 Thanksgiving Break - School Closed

May 2025						
SU	M	TU	W	TH	F	SA
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

1 NYS ELA Testing (Grades 3-8)
 7-8 NYS Math Testing (Grades 3-8)
 14 NYS Science Testing (Grades 5 and 8)
 26 Memorial Day - Schools Closed

December 2024						
SU	M	TU	W	TH	F	SA
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				

15-6 Family/Student-led Conferences (Student Half Day)
 23-31 Winter Break - School Closed

June 2025						
SU	M	TU	W	TH	F	SA
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					

5 Eid al-adha - School Closed
 13 Trimester 3 Ends
 17 Algebra I Regents (8th Grade)
 18 Life Science Regents (8th Grade)
 19 Juneteenth - School Closed
 24 Last Day of School (Student Half Day)

January 2025						
SU	M	TU	W	TH	F	SA
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

1-3 Winter Break - School Closed
 20 MLK Jr. Day - School Closed
 21 Professional Development Day - School Closed
 29 Lunar New Year - School Closed

July 2025						
SU	M	TU	W	TH	F	SA
		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		

KEY	
	No School
	Required School Event
	State Testing
	Trimester Ends
	Important Date



CALENDARIO ESCOLAR DE FAMILIAS 2024- 2025

agosto 2024						
SU	M	TU	W	TH	F	SA
				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

19-20 Escuela para estudiantes de K y 5 (medio días)
 21-23 Escuela para todos los estudiantes (medios días)
 26 Primer día completo de clases para TODOS los estudiantes
 28-29 Noche de regreso a clases

septiembre 2024						
SU	M	TU	W	TH	F	SA
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					

2 Día del Trabajo - Escuelas cerradas
 3 Primer Día de El Camino
 27 Día de desarrollo profesional - Escuelas cerradas
 28 Celebración de las escuelas Brilla

octubre 2024						
SU	M	TU	W	TH	F	SA
		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		

3-4 Rosh Hashaná - Escuelas cerradas
 14 Día de la herencia Italiana/Pueblos Indígenas - Escuelas cerradas
 15 Día de desarrollo profesional - Escuela Cerrada

noviembre 2024						
SU	M	TU	W	TH	F	SA
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

1 Diwali - Escuelas cerradas
 6 Universidad de padres de MS
 7 ES Universidad de Padres
 11 Día de los Veteranos - Escuela cerrada
 15 Trimestre 1 termina
 25-29 Vacaciones de Acción de Gracias - Escuela cerrada

diciembre 2024						
SU	M	TU	W	TH	F	SA
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				

5-6 Conferencias dirigidas por familias/estudiantes (medio día para estudiantes)
 23-31 Vacaciones de invierno - Escuela cerrada

enero 2025						
SU	M	TU	W	TH	F	SA
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

1-3 Vacaciones de invierno - Escuela cerrada
 20 Día de MLK Jr. - Escuela cerrada
 21 Día de Desarrollo Profesional - Escuela cerrada
 29 Año Nuevo Lunar - Escuela cerrada

febrero 2025						
SU	M	TU	W	TH	F	SA
						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	

5 Universidad de familias de MS
 6 ES Universidad de Familias
 17-21 Vacaciones de mitad de invierno - Escuela cerrada

marzo 2025						
SU	M	TU	W	TH	F	SA
						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					

7 Trimestre 2 termina
 10 Día de Desarrollo Profesional - Escuela cerrada
 20-21 Conferencias dirigidas por familias y estudiantes (medio día para estudiantes)
 31 Eid al-Fitr - Escuela cerrada

abril 2025						
SU	M	TU	W	TH	F	SA
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

14-18 Vacaciones de Primavera
 23 Universidad de familias de MS
 24 Universidad de familias de ES
 21 Día de desarrollo profesional - Escuela cerrada
 30 Exámenes ELA del Estado de Nueva York (grados 3 a 8)

mayo 2025						
SU	M	TU	W	TH	F	SA
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

1 Prueba de ELA del Estado de Nueva York (grados 3 a 8)
 7-8 Pruebas de matemáticas del estado de Nueva York (grados 3-8)
 14 Exámenes de ciencias del estado de Nueva York (grados 5 y 8)
 26 Día de los Caídos - Escuelas cerradas

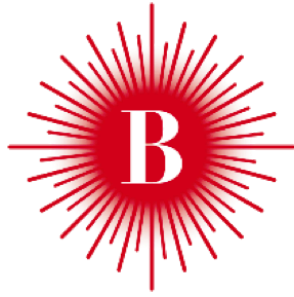
junio 2025						
SU	M	TU	W	TH	F	SA
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

5 Eid al-adha - Escuela cerrada
 13 Trimestre 3 termina
 17 Regentes de Álgebra I (octavo grado)
 18 Regentes de ciencias biológicas (octavo grado)
 19 - Juneteenth - Escuela cerrada
 24 - Último día de clases (medio día para estudiantes)

julio 2025						
SU	M	TU	W	TH	F	SA
		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		

LLAVE	
	No hay clases
	Evento escolar requerido
	Pruebas estatales
	Termina el trimestre
	Fecha importante





BRILLA
Public Charter Schools

Brilla Caritas Charter School

**2023-24 ACCOUNTABILITY
PLAN
PROGRESS REPORT**

Submitted to the SUNY Charter Schools Institute on:

September 5, 2024

By Brilla Caritas Charter School

420 E. 145th Street, Bronx, NY 10454

(347) 273-8439

2023-24 ACCOUNTABILITY PLAN PROGRESS REPORT

Michael Carbone (Chief Schools Officer), Margaret Rippe (Assistant Superintendent, Elementary Schools), Elizabeth Berger (Brilla Caritas Elementary Principal), and Ken Burchfiel (Director of Data Analytics & Management) prepared this 2023-24 Accountability Progress Report on behalf of the school's board of trustees:

Trustee's Name	Board Position	
	Office (e.g. chair, treasurer, secretary)	Committees (e.g. finance, executive)
Brother Brian Carty, FSC		Member of Academic Committee
Fr. Anthony Andreassi		Chair of Academic Committee
Eric J. Eckholdt	Chair	Member of Academic, Finance, Audit Committees and Vertex Ad Hoc Task Force
David Ingles	Secretary	Member of Finance Committee, Member of Vertex Ad Hoc Task Force
James Jones	Treasurer	Chair of Finance Committee, Chair of Audit Committee
Elena Sada		Member of Academic Committee
Mary O'Grady		
Darla Romfo		Member of Academic Committee
Stephanie Saroki		Member of Academic Committee
Elizabeth Sammons (N/A)		

Elizabeth Berger served as the school leader in 2023.

SCHOOL OVERVIEW

Brilla Public Charter Schools are classically inspired schools with a mission to help students grow intellectually, socially and physically into young men and women of good character and spirit, and to be prepared for excellence in high school, college and beyond. The name “Brilla” means “shine” in Spanish, and speaks to the beacon of hope and opportunity we are working to build in the communities we serve.

The founding Brilla school opened its doors in the fall of 2013 in the Mott Haven neighborhood of the South Bronx in NYC’s Community School District 7. Brilla Caritas Elementary, opened in Fall of 2020 with Kindergarten, with the intention to expand by one grade per year. In the 2023-2024 School year, the school served students in grades K-3. Our school population closely mirrors that of our surrounding community: in the 2023-24 school year, our student population was 86.4% Latino and 8.7% Black/African American; and 1.9% Asian; 95.4% of our students were economically disadvantaged; 18.3% received Special Education services and 46.1% were designated as Multilingual Learners.

We seek to educate students to lead lives of excellence, virtue and purpose. We do this by leveraging the best instructional practices of model charter schools – a longer school day and year, utilizing technology-based blended learning to deliver individualized instruction, intensively supporting and coaching teachers—and combining this with a robust character education program, centered around our core virtues of courage, justice, wisdom and self-control.

Our approach is rooted in the following cornerstones:

- **High Expectations:** Brilla champions high expectations for student conduct and academic achievement, acknowledging every child's inherent dignity and potential without excuses based on background or socio-economic status.
- **Lead with Character:** Character development, emphasizing virtues like Courage, Justice, Wisdom, and Self-control, is fundamental to Brilla's educational mission, enriching students' lives and academic pursuits.
- **Results Matter:** A relentless focus on student performance through standardized tests and objective measures drives accountability, ensuring students are comprehensively prepared for future successes.
- **Choice & Commitment:** Students, parents, and faculty choose to engage with Brilla's unique program, committing to the effort and time required for success.
- **Teacher Development:** Recognizing the pivotal role of educators, Brilla emphasizes continuous professional development to foster accelerated learning, content mastery, and the implementation of foundational pedagogical practices.
- **Knowledge First:** Brilla's curriculum prioritizes a "knowledge first" approach, ensuring students engage with rigorous and enriching content that prepares them for a competitive global landscape. Classically-inspired but culturally complex, our curriculum introduces students to the great thinking and ideas across humanity.

Key Design Elements: Key design elements are specific strategies or practices implemented within our educational program to realize the vision outlined by Brilla's cornerstones. These elements detail the operational and instructional approaches that facilitate the achievement of desired student outcomes and overall school effectiveness.

1. **Rigorous Instruction:** Inspired by effective national practices and cognitive learning research, Brilla's pedagogy incorporates didactic instruction, coaching, and student-centered discussion with a focus on virtue and knowledge building.
2. **Small Group Learning:** Emphasizing personalized learning experiences, students engage in small group settings at various times throughout the day, allowing for targeted instruction and deeper engagement with content.
3. **High School Readiness:** Preparing students for success beyond middle school, Brilla emphasizes high school readiness through school visits, life skills development, and steps akin to college decision-making processes for high school selection.
4. **Literacy Acceleration:** Dedicated to advancing reading achievement, Brilla invests in resources like science of reading workshops and live coaching, demonstrating a commitment to elevating literacy across all grades.
5. **Parent Partnership:** Recognizing parents as the primary educators, this key design element emphasizes collaboration and engagement between the school and families. It is built on mutual respect and the shared goal of maximizing student success, ensuring that parents are actively involved and supported in their child's educational journey.

In the 2023-2024 school year, Brilla focused on providing students with strong Tier 1 and Tier 2 instruction while re-establishing the foundation of excellence built prior to the pandemic. Our efforts centered on delivering standards-aligned, objective-driven, and data-informed instruction. We simplified and streamlined structures to maximize student instructional progress, ensuring that our teaching practices were efficient and effective. This year, our emphasis was on foundational literacy and mathematics instruction, with a particular focus on strengthening our Tier 1 programs and supporting students with targeted interventions.

Key supports expanded this year included the implementation of a high dosage tutoring program, which served our scholars most in need. This program was executed during the Intervention Block and utilized the Amplify mCLASS Boost program to enhance reading capabilities for young students. Other supports continued this year included in-house speech and language pathologists to best serve students needing these services, personalized professional development workshops for staff, an enhanced onboarding experience, and learning walks for leadership and junior leadership to support learning across the network.

Continuing to address students' unfinished learning in literacy was a top priority. Students in all grades received daily literacy instruction through the Targeted Literacy Block, which included small group guided reading focused on specific goals, daily phonics practice through word work, and the use of the Amplify mCLASS Boost reading program. Our intervention block allowed for more differentiation and personalization to meet students at their instructional level. In all grades, we rolled out a new Brilla Math Curriculum, grounded in Eureka Math, with elements of classical

content and Context for Learning, as well as a visual mathematics program based on Illustrative Mathematics and Math Jar. In its pilot year, we successfully articulated our vision for math and provided a curriculum aligned with that vision. Teachers are beginning to internalize and utilize the new curricula. Similar to mathematics, we partnered with myEducationist for additional instructional coaching and support for literacy leadership and instruction. We are adopting a new literacy curriculum this year in grades Kindergarten, third, and fifth as part of our larger investment in a complete overhaul of our literacy programming over the coming two years. We are enthusiastic that the curricular amendments, coupled with clear, practical training both in-house and through our external partners, will yield rapid growth for students in 2024-2025.

ENROLLMENT SUMMARY

School Enrollment by Grade Level and School Year														
School Year	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
2021-22	86	92												178
2022-23	76	82	82											240
2023-24	85	70	90	80										325

GOAL 1: ENGLISH LANGUAGE ARTS

Brilla students will possess reading and writing skills at or above grade level.

BACKGROUND

At Brilla Public Charter Schools, our approach to literacy is undergoing a transformative revision, aligning more closely with the science of reading, while staying rooted in classical education practices such as the trivium. We are in the process of designing a Brilla-specific, K-8 literacy curriculum that is thematic, knowledge-rich, and crafted in collaboration with former Success Academy literacy specialists from myEducationist. This curriculum is tailored to weave together the rigor of classical education with the latest insights from the science of reading, ensuring a coherent and culturally rich literacy experience for our students.

This year, we initiated a pilot of certain aspects of this revised curriculum, aiming to refine and adjust our approach based on real-world classroom feedback. A key focus has been redefining phonics instruction in K-2, a move that's already showing promising results in enhancing our students' literacy achievement. Recognizing the gap in phonics training within teacher preparation programs, we have also intensified our efforts in equipping our teachers with the skills to teach phonics more effectively, addressing a critical need for our many new educators. Next year, we will phase in our revised writing, intervention, and reading curriculum. The year after we will phase in our book study programming and humanities units.

To support these ambitious instructional goals, we have expanded the capacity of our curriculum and instruction team this year. This increase in resources and expertise is aimed at providing more

robust support to our schools and leaders, ensuring that the implementation of our new literacy strategies is both seamless and impactful. By doing so, we're laying the groundwork for a literacy program that not only meets the diverse needs of our students but also sets them on a path to academic success and lifelong learning.

The literacy program is supported and led by a Chief Schools Officer, Senior Director of Curriculum & Assessment, two directors of curriculum and assessment, a director of Multi-tiered student supports, a Senior Director of Instruction, and instructional specialists in humanities. At the campus level, an Assistant Principal of Humanities and Instructional Coach of Humanities supports this work.

In sum, Brilla is committed to a comprehensive overhaul of our literacy curriculum to better serve our students. Through targeted improvements in phonics instruction, the development of a Brilla-tailored literacy curriculum, and enhanced support for our educators, we're striving to elevate our literacy instruction to new heights. Our collaboration with myEducationist and the strategic expansion of our curriculum team underscore our dedication to academic excellence and our belief in the transformative power of a well-rounded, classical education.

At Brilla the development of a high-impact literacy program is essential to our model. Brilla's literacy program has several components – Phonics, Read Aloud, Writing, Humanities (Middle School), Close Reading, and Targeted Literacy.

- **Phonics:** Scholars engage with a comprehensive literacy program designed to build their reading, writing, and spelling abilities through systematic phonics instruction. It emphasizes the development of foundational literacy skills by teaching the relationships between sounds and letters, enabling scholars to decode words, improve fluency, and enhance comprehension. The curriculum is structured in a sequential manner, beginning with basic phonemic awareness and gradually introducing more complex spelling patterns and word structures. By focusing on explicit phonics instruction, scholars develop strong decoding skills, which are essential for proficient reading and writing. Additionally, the program integrates vocabulary, grammar, and writing practice to support overall literacy development, ensuring that students become confident and capable readers.
- **Read Aloud:** During Read Aloud, scholars practice active listening, build their understanding of how language works, and appreciate the beauty of an author's craft. Specifically, they build a rich vocabulary and broad knowledge of history and science topics by being exposed to carefully selected, sequenced, and coherent read aloud texts. Read Aloud lessons allow teachers to model fluent reading, anchored in a skills-based objective. Scholars end each lesson with an analysis and discussion of the texts through discourse and reflection.
- **Writing:** During the writing block, scholars study how authors of rich mentor texts use voice, organization, ideas, conventions, word choice, and sentence variety to convey meaning. Scholars apply these techniques to craft and publish original writing pieces, including, opinion, informational, and narrative. Teachers group scholars by need and determine individual goals to focus on with each scholar. Goals are determined based on need in the above six traits of writing.
- **Humanities:** In middle school, scholars build literacy skills through the exploration of rich, content-based knowledge in history and social studies. By immersing scholars in engaging narratives about historical events, figures, and cultures, the curriculum helps scholars develop reading comprehension, vocabulary, and critical thinking skills. The content is taught thematically and sequentially, allowing scholars to make connections across different

historical periods and deepen their understanding of the world. Through exposure to complex texts and discussions about historical context, scholars enhance their ability to analyze information, draw inferences, and build a broad vocabulary. This approach not only strengthens literacy but also fosters a deeper appreciation and understanding of history.

- **Targeted Literacy:** The Targeted Literacy Block is an instructional period focused on providing differentiated, small-group instruction to meet the specific literacy needs of scholars. During this block, scholars engage in tailored activities designed to reinforce and extend their reading, writing, and comprehension skills. Teachers use data to group scholars based on their proficiency levels and provide targeted interventions, practice, or enrichment as needed. This personalized approach allows for more focused attention on individual scholar needs, whether it's phonics, fluency, vocabulary development, or reading comprehension. By addressing the unique challenges and strengths of each scholar, the Targeted Literacy Block effectively supports overall literacy growth and helps ensure that all scholars make progress toward becoming proficient readers and writers.
- **Close Reading:** During Close Reading, scholars read and analyze a myriad of engaging poems, informational and narrative texts both independently and with the support of their teacher. Scholars develop a deep understanding of genre and use knowledge to make meaning of what the text says explicitly and to make logical inferences grounded in evidence. Teachers facilitate discourse around the central ideas or themes of a text and analyze the author's use of specific craft and structure moves and how they support the main idea.
- **Blended Learning:** Scholars receive adaptive, individualized instruction from our blended program for at least 20 minutes per day. In grades K-8, students participate in Boost Reading (formerly Amplify Reading), an online reading program that delivers the skills practice and support they need to become proficient readers.

In the 2023-2024 school year, Brilla Schools focused on enhancing literacy instruction through the Targeted Literacy Block, which served as a dedicated time for specialized reading instruction. This approach allowed teachers to become experts in specific reading levels, providing targeted small groups, Independent Reading with conferring, and Literacy Circles with facilitated discussions. The block catered to Brilla's diverse student population, including MLL and SPED students, and those exceeding grade-level expectations. A new foundational phonics program for K-2 was introduced, building on CKLA Skills and incorporating Science of Reading principles and Scarborough reading rope activities.

To further strengthen reading skills, we recommitted to a Close Reading block, designed to rebuild students' stamina in reading complex texts. This dedicated time focused on deep analysis and comprehension, helping students engage with texts at a more rigorous level. The Close Reading block aimed to improve critical thinking and understanding across subjects, reinforcing the importance of thorough and sustained reading practice.

Brilla utilized a combination of summative and formative assessments, including NWEA MAP and network-developed tools, to evaluate instructional effectiveness and student progress. The data

collected from these assessments guided instructional adjustments, identified students needing additional support or enrichment, and ensured that teaching practices were aligned with standards. Frequent formative assessments, such as daily questioning, standards-based rubrics, and reading comprehension evaluations, provided ongoing insights into student learning.

The academic leadership team, including the Chief Schools Officer, Assistant Superintendents, school principals, and instructional coaches, played a crucial role in supporting the instructional program. Professional development was emphasized through regular workshops, collaborative planning, external training with MyEducationist, and consistent classroom observations and coaching. These initiatives focused on refining instructional practices and enhancing student outcomes, with a particular emphasis on data-driven decision-making and personalized learning strategies.

ELEMENTARY AND MIDDLE ELA

ELA Measure 1 - Absolute

Each year, 75 percent of all tested students enrolled in at least their second year will perform at or above proficiency on the New York State English language arts examination for grades 3-8.

The tables below summarize the participation information for this year’s test administration as well as the performance of all students and students enrolled for at least two years.

2023-24 State English Language Arts Exam
Number of Students Tested and Not Tested

Grade	Total Tested	Not Tested						Total Enrolled
		Absent	Refusa l	ELL/IE P	Admin error	Medicall y excused	Other reason	
3	76	0	0	0	0	0	4	80
4								
5								
6								
7								
8								
All	76	0	0	0	0	0	4	80

Performance on 2023-24 State English Language Arts Exam
By All Students and Students Enrolled in At Least Their Second Year¹

Grade	All Students			Enrolled in at least their Second Year		
	Number Tested	Number Proficient	Percent Proficient	Number Tested	Number Proficient	Percent Proficient
3	76	32	42%	67	32	48%
4						
5						
6						
7						
8						
All	76	32	42%	67	32	48%

ELA Measure 2 - Absolute

Each year, the school’s aggregate Performance Index (“PI”) on the State English language arts exam will meet that year’s state Measure of Interim Progress (“MIP”) set forth in the state’s ESSA accountability system.

In New York State, ESSA school performance goals are met by showing that an absolute proportion of a school's students who have taken the English language arts test have scored at the partially proficient, or proficient and advanced performance levels (Levels 2 or 3 & 4). The percentage of students at each of these three levels is used to calculate a PI and determine if the school has met the MIP set each year by the state’s ESSA accountability system. To achieve this measure, all tested students must have a PI value that equals or exceeds the state’s 2023-24 English language arts MIP for all students of **113**. The PI is the sum of the percent of students in all tested grades combined scoring at Level 2, plus two times the percent of students scoring at Level 3, plus two-and-a-half times the percent of students scoring at Level 4. Thus, the highest possible PI is 250.²

¹ Students are considered “enrolled in at least their second year” if they were enrolled on BEDS day of the school year prior to the most recent exam administration.

² You can find the statewide MIP goals for 2022-23 to 2026-27 [here](#)

English Language Arts 2023-24 Performance Index

Number in Cohort	Percent of Students at Each Performance Level			
	Level 1	Level 2	Level 3	Level 4
76	25.00%	32.89%	36.84%	5.26%

$$\begin{aligned}
 \text{PI} &= 32.89 + 2 \times 36.84 + 2.5 \times 5.26 = \\
 &= 32.89 + 73.68 + 13.19 = \\
 \text{PI} &= 119.74
 \end{aligned}$$

RESULTS AND EVALUATION

Overall, Brilla Caritas met the goal of having the Performance Index exceed the MIP of 113. Brilla Caritas; Performance Index across the school was 119.74, meaningfully exceeding the MIP. While 58% of all students fell in a Level 1 or 2 on the ELA State Exam, the majority of students fell in the Level 3 range. When disaggregating this data by tenure at Brilla, students who had been enrolled in the school for 2 years or more, performed better at 48% proficiency. This suggests that Brilla’s academic program is effectively able to accelerate student progress the longer students are enrolled.

ELA Measure 3 - Comparative

Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state English language arts exam will be greater than that of all students in the same tested grades in the school district of comparison.

A school compares tested students enrolled in at least their second year to all tested students in the public school district of comparison. Comparisons are between the results for each grade in which the school had tested students in at least their second year at the school and the total result for all students at the corresponding grades in the school district.³

³ Schools can access these data when the NYSED releases its database containing grade level ELA and mathematics results for all schools and districts statewide.

2023-24 State English Language Arts Exam
Charter School and District Performance by Grade Level

Grade	Percent of Students at or Above Proficiency			
	Charter School Students In At Least 2 nd Year		All District Students	
	Percent Proficient	Number Tested	Percent Proficient	Number Tested
3	48%	67	29.7%	2623
4				
5				
6				
7				
8				
All	48%	67	29.7%	2623

ELA Measure 4 - Comparative

Each year, the school will exceed its predicted level of performance on the state English language arts exam by an effect size of 0.3 or above (performing higher than expected to a meaningful degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State.

The Institute conducts a Comparative Performance Analysis, which compares the school’s performance to that of demographically similar public schools statewide. The Institute uses a regression analysis to control for the percentage of economically disadvantaged students among all public schools in New York State. The difference between the school’s actual and predicted performance, relative to other schools with similar economically disadvantaged statistics, produces an Effect Size. An Effect Size of 0.3, or performing higher than expected to a meaningful degree, is the target for this measure. Given the timing of the state’s release of economically disadvantaged data and the demands of the data analysis, the 2023-24 analysis is not yet available.

The following table would normally contain 2022-23 results in lieu of the 2023-24 results;⁴ however, 2022-23 data was not available for Brilla Caritas, as the school had not yet expanded to grade 3 that year. Therefore, the following table was left blank.

⁴ These data can be found in the school’s Accountability Summary provided by the Institute in spring 2024.

2022-23 English Language Arts Comparative Performance by Grade Level

Grade	Percent Economically Disadvantaged	Mean Scale Score		Effect Size
		Actual	Predicted	
3				
4				
5				
6				
7				
8				
All				

ELA Measure 5 - Growth

Each year, under the state’s Growth Model, the school’s mean unadjusted growth percentile in English language arts for all tested students in grades 4-8 will be above the target of 50.

METHOD

Given the timing of the state’s release of Growth Model data, the 2023-24 analysis is not yet available. This report contains 2022-23 results, the most recent Growth Model data available.⁵

This measure examines the change in performance of the same group of students from one year to the next and the progress they are making in comparison to other students with the same score in the previous year. The analysis only includes students who took the state exam in 2022-23 and also have a state exam score from 2021-22 including students who were retained in the same grade. Students with the same 2021-22 score are ranked by their 2022-23 score and assigned a percentile based on their relative growth in performance (student growth percentile). Students’ growth percentiles are aggregated school-wide to yield a school’s mean growth percentile. In order for a school to perform above the target for this measure, it must have a mean growth percentile greater than 50.

2022-23 English Language Arts Mean Growth Percentile by Grade Level

Grade	Mean Growth Percentile	
	School	Target
4		50.0
5		50.0
6		50.0
7		50.0
8		50.0
All		50.0

⁵ These data can be found in the school’s Accountability Summary provided by the Institute in spring 2024.

*This data is not available, as this was the first year that Brilla Caritas took the NYS Exam, and there was no data for 2022-2023 in the 2024 Accountability Summary.

ELA INTERNAL EXAM RESULTS

During the 2023-2024 school year, Brilla utilized the NWEA Measures of Academic Progress (MAP) for all students in reading. The assessment was given three times over the course of the year, in the fall, winter, and spring. MAP Growth reveals how much growth has occurred between testing events and, when combined with NWEA norms, shows projected proficiency. Educators can track growth through the school year and over multiple years. Every question on a MAP Growth assessment is calibrated to a proprietary RIT scale, which is one of the most reliable in the industry. Because the equal-interval scale is continuous across grades, educators can trust it to track longitudinal growth over a student’s entire career. NWEA uses anonymous assessment data from over 10.2 million students to create national norms. Educators can compare their students’ performance against norms to evaluate programs and improve instruction—in individual classrooms and throughout school systems. The assessment was given via computer to both in-person and fully remote students.

During the 2023-2024 school year, Brilla administered the fall, winter, and spring NWEA Measures of Academic Progress (MAP) assessment to all grade levels. Brilla is reporting on the spring results for students performing over the 50th percentile. While the 50th percentile is considered by national reference standards to be on grade level, Brilla, based on triangulation and correlative data, believes that students over the 65th percentile are most likely to be college and career ready by the time they exit the program.

During 2023-24, in addition to the New York State 3rd– 8th grade exams, the school primarily used the following assessment to measure student growth and achievement in ELA: NWEA Measures of Academic Progress.

SUMMARY OF THE ELA GOAL

While Brilla Caritas performed well against its predicted level of performance, comparative data has not been made available by the state at this time. Brilla Caritas met its NWEA goal for all students, and its NWEA growth goal for the ‘low initial achievers’ subgroup as well. Unfortunately, Brilla Caritas is not meeting its absolute measure of 75% proficiency for all tested students in their second year. Further, Brilla Caritas failed to meet its NWEA subgroup goals as outlined below.

Type	Measure	Outcome
Absolute	Each year, 75 percent of all tested students who are enrolled in at least their second year will perform at proficiency on the New York State English language arts exam for grades 3-8.	No
Absolute	Each year, the school’s aggregate PI on the state’s English language arts exam will meet that year’s state MIP as set forth in the state’s ESSA accountability system.	Yes
Comparative	Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state English language arts exam will be greater than that of students in the same tested grades in the school district of comparison.	Yes

2023-24 ACCOUNTABILITY PLAN PROGRESS REPORT

Comparative	Each year, the school will exceed its predicted level of performance on the state English language arts exam by an effect size of 0.3 or above (performing higher than expected to a meaningful degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State.	N/A
Growth	Each year, under the state's Growth Model the school's mean unadjusted growth percentile in English language arts for all tested students in grades 4-8 will be above the target of 50.	N/A

2023-24 NWEA MAP [ELA] Assessment End of Year Results

Measure	Subgroup	Target	Tested	Results	Met?
Measure 1: Each year, the school's median growth percentile of all 3 rd through 8 th grade students will be greater than 50. Student growth is the difference between the beginning of year score and the end of year score.	All students	50	77	63	Yes
Measure 2: Each year, the school's median growth percentile of all 3 rd through 8 th grade students whose achievement did not meet or exceed the RIT score proficiency equivalent in the fall will meet or exceed 55 in the spring administration.	Low initial achievers	55	51	62	Yes
Measure 3: Each year, the median growth percentile of 3 rd through 8 th grade students with disabilities at the school will be equal to or greater than the median growth of 3 rd through 8 th grade general education students at the school.	Students with disabilities ⁶	63	12	35	No
Measure 4: Each year, 75% of 3 rd through 8 th grade students enrolled in at least their second year at the school will meet or exceed the RIT score proficiency equivalent according to the most recent linking study comparing NWEA Growth to New York State standards. ⁷	2+ students	75%	67	63%	No

⁶ Schools may elect to report the aggregated data for a different subpopulation of students if the total tested number of students with disabilities is 5 or fewer, or if the school's mission aligns to serving a different specific subpopulation. For schools that choose a different subpopulation (e.g. English language learners, students experiencing housing insecurity, etc.), please explain the rationale in the narrative section

⁷ <https://www.nwea.org/content/uploads/2020/02/NY-MAP-Growth-Linking-Study-Report-2020-07-22.pdf>.

End of Year Performance on 2023-24 NWEA MAP [ELA] Assessment
By All Students and Students Enrolled in At Least Their Second Year

Grades	All Students		Enrolled in at least their Second Year	
	Percent Proficient ⁸	Number Tested	Percent Proficient	Number Tested
3	39%	77	63%	67
4				
5				
6				
7				
8				
All	39%	77	63%	67

End of Year Growth on 2023-24 NWEA MAP [ELA] Assessment
By All Students

Grades	Median Growth Percentile	Number Tested
3	59	77
4		
5		
6		
7		
8		
All	59	77

EVALUATION OF ELA GOAL

RESULTS AND EVALUATION

In their first year of state testing, Brilla Caritas reached two of the three applicable state testing measures. Overall, 42% of Brilla Caritas Students were proficient on the ELA State Exam, falling short of the goal of 75% of students scoring proficient. When controlling for tenure, the proficiency rises to 48% for students who had been enrolled for two or more years. While still below the goal set forth, in comparison to other schools, Brilla Caritas meaningfully outperformed the district schools. While 48% of students who were enrolled at Brilla Caritas for two or more years, only 29.7% of students in District 10 scored proficient on the state exam. This strong performance of Brilla Caritas in comparison to the district schools suggests that Brilla’s approach to targeted literacy and foundational skill development helps students to meaningfully exceed expected performance.

⁸ Proficient is defined as scoring at or above the grade-level RIT score cut score according to the most recently available linking study found [here](#). Refer to pages 15-16, tables 3.5 and 3.6.

ADDITIONAL CONTEXT AND EVIDENCE

Brilla Caritas met two of the four measures set forth for the NWEA Spring assessment. According to the Brilla Schools' Network ELA Goal, we did not meet our target goal of at least seventy-five percent of students enrolled for two or more years achieving at the 50th percentile or above. Our overall percentage of students performing at or above grade level on NWEA was 63%. The median growth percentile for Brilla Caritas exceeded the goal of 55, with a median growth percentile of 62 in third grade, suggesting that students at Brilla Caritas are growing at an accelerated rate. In non-testing grades (K-2), 39%, 40% and 44% of all students achieved the 50th percentile or above on the Spring NWEA assessment. Despite these numbers being below the goal of seventy-five percent, there was meaningful growth seen in comparison to the year prior. Kindergarten saw a 5% increase in proficiency in comparison to the school year prior and first grade saw growth of 13% in comparison to the year prior. This demonstrates that Brilla Caritas' approach to phonics instruction and targeted literacy is yielding growth in student achievement in the early elementary grades.

ELA ACTION PLAN

Brilla Schools is launching a new literacy curriculum for grades K, 3, and 5 in writing, alongside a newly aligned Targeted Literacy and Phonics Block for grades K-2. Additionally, we are revising our 5-8th grade humanities curriculum to place a stronger emphasis on literacy skills. To support these initiatives, we have hired dedicated MLL specialists for grades K-4 and appointed a network-wide MLL Manager to provide targeted instructional support for MLL students. Our commitment to improving Tier 2 support is further demonstrated by the implementation of a revised MTSS protocol for grades 2-6, overseen by our new Manager of MTSS. These key positions at the network level are designed to enhance the capacity of our campuses.

We are introducing Branching Minds, a blended learning program that will allow for greater differentiation and personalization in supporting students in Tier 2 and Tier 3 literacy interventions. In addition to expanding our instructional strategies, we are focusing on a dedicated Close Reading block. This block aims to rebuild students' stamina in reading complex texts and foster deep analytical skills. Our continued emphasis on accelerated reading and learning, reinforced by experienced leaders, aims to build a robust foundation for student growth.

In grades 2-4, we are departmentalizing literacy instruction to allow teachers to specialize and deepen their expertise in this critical subject area. Research suggests that departmentalization can lead to improved student outcomes by enabling teachers to develop a stronger mastery of content and pedagogical strategies within their discipline. This approach also allows for more focused professional development and collaboration among teachers, leading to higher-quality instruction. By concentrating on literacy, teachers can better address the diverse needs of students, implement targeted interventions, and cultivate a more in-depth understanding of the subject matter.

Professional development continues to be a cornerstone of our strategy, with regular workshops, collaborative planning sessions, and external training provided by MyEducationist. To maximize the effectiveness of our leadership, we have reduced meeting requirements, allowing leaders to spend more time observing and coaching teachers. We have also restructured intellectual preparation

protocols, enhancing teacher content knowledge and instructional practices. This comprehensive support structure aims to elevate the quality of instruction across all grades.

Recognizing the importance of engaging students with a diverse range of texts, we have introduced 1,000 new books into each classroom library over the past two years. These texts are carefully curated to address literacy needs across a wide spectrum of reading levels and interests. By providing a rich selection of materials, we aim to inspire a love of reading and support the development of comprehensive literacy skills. The integration of these new resources is part of our broader effort to ensure that our students are well-prepared for both academic challenges and real-world applications.

While we are proud of the progress made in reestablishing the strong foundation of excellence at Brilla, we acknowledge that there is still much work to be done. Our curriculum, inspired by classical education and enriched with culturally complex and accessible content, is designed to cultivate a deep understanding of literacy from K-8. Through our partnership with MyEducationist and the introduction of new instructional strategies, we are committed to providing a dynamic and responsive educational experience. Our goal is to equip students with the skills necessary for academic success and to foster a lifelong passion for learning and reading.

GOAL 2: MATHEMATICS

Brilla students will possess mathematics skills at or above grade level.

BACKGROUND

As with ELA, New York State has adopted the Next Generation State Standards. Brilla believes these Core Mathematics Standards build upon each other in a logical way that develops students' conceptual understanding of math. As such, the curriculum Brilla has chosen to use aligns to these standards.

Specifically, Brilla (K-4) uses Eureka Math, a Singapore-style curriculum from Great Minds (formerly EngageNY). Brilla has implemented a coherent mathematics program beginning in kindergarten by using Eureka math. The curriculum emphasizes incremental learning and extensive practice; major concepts are broken down into discrete components, put together over time, and then continuously reviewed and expanded upon. Students are exposed to abstract concepts, in a manner that breaks each down and makes them accessible. Each concept starts with a concrete, tangible representation, and then progresses to a pictorial representation, and finally moves to an abstract, numerical representation. In having scholars begin with concrete representations, teachers are able to develop deep, conceptual understanding in all students.

Additionally, Brilla also anticipated a potential “lag of traction” for these practices and a possible impact on overall math achievement as inquiry-based approaches to conceptual mathematics often takes time to establish the mathematical mindsets of students – as seen in other successful, conceptual-focused networks.

We incorporated Math Story Problems for even deeper conceptual understanding in K-2, and we have adopted Illustrative Math for grades 5-8 Math to enrich and deepen middle school math. The emphasis in middle school is for as many young people as possible to end with Algebra I, and we had another highly successful section this year of students who took and passed the Algebra Regents, and we seek to have two successful sections in the 2023-2024 year.

The material upon which Eureka Math is based was originally created through a partnership with the New York State Education Department and differs from other programs in that, rather than being an update to existing material, it was designed specifically for the common core. In a 2022 Consumer Reports style review for instructional materials by the nonprofit EdReports.org, Eureka Math was reviewed and far surpassed all other curricula evaluated. Eureka Math presents mathematics in a logical progression from PK through Grade 12. This coherent approach allows teachers to know what incoming students already have learned and ensures that students are prepared for what comes next. By using Eureka Math in Elementary School, Brilla hopes to reduce gaps in student learning, instill persistence in problem solving, and prepare students to understand advanced math. Eureka Math goes beyond simply teaching students to know the process for solving a problem. Eureka maintains that students need to understand why that process works so they will have the ability to generalize their learning and apply it to problems across settings. Teaching mathematics as a story, Eureka Math builds students' knowledge logically and thoroughly to help them achieve deep understanding.

Though Eureka Math affords us a curriculum through Grade 12, we made the decision to pivot our middle school math curriculum to be anchored in Illustrative Math after a comprehensive yearlong curriculum revision and rewriting process with a team of external math curriculum experts. The new middle school math curriculum is designed to increase rigor, discourse, agency, and exploration for middle school students, while also increasing user-friendliness for our teachers. The transition pulls our curriculum more deeply into conceptual-based mathematics, and our middle school math priorities are now the continuous development of staff content knowledge and the high quality implementation of the curriculum. The new middle school math curriculum is also designed to shift a greater number of our eighth grade students into an Algebra One course within the next couple of years, and the curriculum aligns very closely with what our scholars will see at the high school level, particularly given the high percentage of competitive high schools our scholars matriculate into.

Blended learning, as with ELA, is also a key component to mathematics instruction at Brilla. Scholars receive adaptive, individualized instruction from our suite of computerized blended learning time for at least 20 minutes per day. Students at Brilla use Zearn Math (K-4) and ALEKS (5-8). Both programs are adaptive and assignable programs that ensure each student receives targeted instruction, and were identified through a year of collaborative research and demos among multiple Brilla stakeholders.

For math assessment, Brilla uses a combination of summative and formative, standardized and teacher-developed assessment instruments, including the Northwest Evaluation Association (NWEA) Measures of Academic Progress (MAP). At the end of each trimester, all students take an Interim Assessment to evaluate them against the standards taught throughout the trimester. This data is used to inform future instruction, including the identification of students for remediation or enrichment services, and to measure any instructional discrepancies.

In addition to summative assessments, a variety of formative assessments occur with greater frequency to inform instruction day-to-day. These assessments and means of data collection include:

- Daily questioning during instruction to gauge student thinking and understanding
- Computer based assessments from blended learning programs. This data provides snapshots of student achievement that teachers can use weekly to inform instruction, partners for peer work, and groupings
- Unit assessments (5-8) graded using a rubric developed by Eureka Math
- Daily exit tickets that are reviewed and analyzed to inform instruction and form groups.

As with literacy, the mathematics instructional program of Brilla is facilitated by the schools leadership team, which consists of the Chief Schools Officer, Senior Director of Curriculum and Assessment, Senior Director of Instruction, the central Academics Team, and the School Principals, and Assistant Principals. Professional development is facilitated through an ongoing cycle of clarifying roles and responsibilities, setting clear expectations and goals, coaching and monitoring, and evaluating. This cycle is primarily operationalized through bi-weekly, formal observations followed by one-on-one meetings to set related goals, and action steps to develop teacher practice. Additional professional development is provided through a variety of platforms:

- Weekly professional development meetings centered around data and assessment, school culture, curriculum, instructional practice, etc.
- High level walk-throughs and learning walks facilitated by leadership
- Math-specific content team meetings by grade-level and across grade-level

ELEMENTARY AND MIDDLE MATHEMATICS

Math Measure 1 - Absolute

Each year, 75 percent of all tested students enrolled in at least their second year will perform at or above proficiency on the New York State Mathematics examination for grades 3-8.

The tables below summarize the participation information for this year’s test administration as well as the performance of all students and students enrolled for at least two years.

2023-24 ACCOUNTABILITY PLAN PROGRESS REPORT

2023-24 State Mathematics Exam Number of Students Tested and Not Tested

Grade	Total Tested	Not Tested							Total Enrolled
		Absent	Refusal	ELL/IEP	Admin error	Medically excused	Other reason	Took Regents	
3	79	0	0	0	0	0	1	0	80
4									
5									
6									
7									
8									
All	79	0	0	0	0	0	1	0	80

Performance on 2023-24 State Mathematics Exam By All Students and Students Enrolled in At Least Their Second Year

Grade	All Students			Enrolled in at least their Second Year		
	Number Tested	Number Proficient	Percent Proficient	Number Tested	Number Proficient	Percent Proficient
3	79	51	65%	68	46	68%
4						
5						
6						
7						
8						
All	79	51	65%	68	46	68%

Math Measure 2 - Absolute

Each year, the school's aggregate Performance Index ("PI") on the state mathematics exam will meet that year's state Measure of Interim Progress ("MIP") set forth in the state's ESSA accountability system.

METHOD

In New York State, ESSA school performance goals are met by showing that an absolute proportion of a school's students who have taken the mathematics test have scored at the partially proficient, or proficient and advanced performance levels (Levels 2 or 3 & 4). The percentage of students at each of these three levels is used to calculate a PI and determine if the school has met the MIP set each year by the state's ESSA accountability system. To achieve this measure, all tested students must have a PI value that equals or exceeds the state's 2023-24 mathematics MIP for all students of **115.3**. The PI is the sum of the percent of students in all tested grades combined scoring at Level 2, plus two times the percent of

students scoring at Level 3, plus two-and-a-half times the percent of students scoring at Level 4. Thus, the highest possible PI is 250.

Mathematics 2023-24 Performance Index (PI)				
Number in Cohort	Percent of Students at Each Performance Level			
	Level 1	Level 2	Level 3	Level 4
79	15.19%	20.25%	55.70%	8.86%

$$\begin{aligned}
 \text{PI} &= 20.25 + 2 \times 55.70 + 2.5 \times 8.86 \\
 &= 20.25 + 111.39 + 22.15 \\
 \text{PI} &= 153.8
 \end{aligned}$$

RESULTS AND EVALUATION

Overall, Brilla Caritas met the goal of having the Performance Index exceed the MIP of 115.4. Brilla Caritas Performance Index across the school was 153.8, meaningfully exceeding the MIP. While 35% of all students fell in a Level 1 or 2 on the ELA State Exam, the majority of students fell in the Level 3 range. This suggests that Brilla’s core math instruction is serving students well in building their foundational math skills. When disaggregating this data by tenure at Brilla, students who had been enrolled in the school for 2 years or more, performed better at 65% proficiency. This suggests that Brilla’s academic program is effectively able to accelerate student progress the longer students are enrolled.

Math Measure 3 - Comparative

Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state mathematics exam will be greater than that of all students in the same tested grades in the school district of comparison.

METHOD

A school compares tested students enrolled in at least their second year to all tested students in the public school district of comparison. Comparisons are between the results for each grade in which the school had tested students in at least their second year at the school and the total result for all students at the corresponding grades in the school district.

2023-24 State Mathematics Exam
Charter School and District Performance by Grade Level

Grade	Percent of Students at or Above Proficiency			
	Charter School Students In At Least 2 nd Year		All District Students	
	Percent Proficient	Number Tested	Percent Proficient	Number Tested
3	68%	68	37.6%	2763
4				
5				
6				
7				
8				
All	68%	68	37.6%	2763

Math Measure 4 - Comparative

Each year, the school will exceed its predicted level of performance on the state mathematics exam by an effect size of 0.3 or above (performing higher than expected to a meaningful degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State.

METHOD

The Institute conducts a Comparative Performance Analysis, which compares the school’s performance to that of demographically similar public schools statewide. The Institute uses a regression analysis to control for the percentage of economically disadvantaged students among all public schools in New York State. The difference between the school’s actual and predicted performance, relative to other schools with similar economically disadvantaged statistics, produces an Effect Size. An Effect Size of 0.3, or performing higher than expected to a meaningful degree, is the target for this measure. Given the timing of the state’s release of economically disadvantaged data and the demands of the data analysis, the 2023-24 analysis is not yet available.

The following table would normally contain 2022-23 results in lieu of the 2023-24 results;⁹ however, 2022-23 data was not available for Brilla Caritas, as the school had not yet expanded to grade 3 that year. Therefore, the following table was left blank.

2022-23 Mathematics Comparative Performance by Grade Level

⁹ These data can be found in the school’s Accountability Summary provided by the Institute in spring 2024.

2023-24 ACCOUNTABILITY PLAN PROGRESS REPORT

Grade	Percent Economically Disadvantaged	Mean Scale Score		Effect Size
		Actual	Predicted	
3				
4				
5				
6				
7				
8				
All				

Math Measure 5 - Growth

Each year, under the state’s Growth Model, the school’s mean unadjusted growth percentile in mathematics for all tested students in grades 4-8 will be above the target of 50.

METHOD

Given the timing of the state’s release of Growth Model data, the 2023-24 analysis is not yet available. This report contains 2022-23 results, the most recent Growth Model data available.¹⁰

This measure examines the change in performance of the same group of students from one year to the next and the progress they are making in comparison to other students with the same score in the previous year. The analysis only includes students who took the state exam in 2022-23 and also have a state exam score in 2021-22 including students who were retained in the same grade. Students with the same 2021-22 scores are ranked by their 2022-23 scores and assigned a percentile based on their relative growth in performance (student growth percentile). Students’ growth percentiles are aggregated school-wide to yield a school’s mean growth percentile. In order for a school to meet the measure, the school would have to achieve a mean growth percentile above the target of 50.

2022-23 Mathematics Mean Growth Percentile by Grade Level

Grade	Mean Growth Percentile	
	School	Target
4		50.0
5		50.0
6		50.0
7		50.0
8		50.0
All		50.0

*This data is not available, as this was the first year that Brilla Caritas took the NYS Exam, and there was no data for 2022-2023 in the 2024 Accountability Summary.

¹⁰ These data can be found in the school’s Accountability Summary provided by the Institute in spring 2024.

MATHEMATICS INTERNAL EXAM RESULTS

During the 2023-2024 school year, Brilla continued to utilize the NWEA Measures of Academic Progress (MAP) for all students in math. The assessment was given three times over the course of the year, in the fall, winter, and spring. MAP Growth reveals how much growth has occurred between testing events and, when combined with NWEA norms, shows projected proficiency. Educators can track growth through the school year and over multiple years. Every question on a MAP Growth assessment is calibrated to a proprietary RIT scale, which is one of the most reliable in the industry. Because the equal-interval scale is continuous across grades, educators can trust it to track longitudinal growth over a student’s entire career. NWEA uses anonymous assessment data from over 10.2 million students to create national norms. Educators can compare their students’ performance against norms to evaluate programs and improve instruction—in individual classrooms and throughout school systems. The assessment was given via computer to both in-person and fully remote students.

During the 2023-2024 school year, Brilla administered the fall, winter, and spring NWEA Measures of Academic Progress (MAP) assessment to all grade levels. Brilla is reporting on the spring results for students performing over the 50th percentile. While the 50th percentile is considered by national reference standards to be on grade level, Brilla, based on triangulation and correlative data, believes that students over the 65th percentile are most likely to be college and career ready by the time they exit the program.

During 2023-24, in addition to the New York State 3rd– 8th grade exams, the school primarily used the following assessment to measure student growth and achievement in mathematics: NWEA.

SUMMARY OF THE MATHEMATICS GOAL

While Brilla Caritas performed well against its predicted level of performance, comparative data has not been made available by the state at this time. Brilla Caritas met its NWEA goal for all students, and its NWEA goal for the ‘low initial achievers’ subgroup as well. Unfortunately, Brilla Caritas is not meeting its absolute measure of 75% proficiency for all tested students in their second year. Further, Brilla Caritas failed to meet two of its NWEA subgroup goals as outlined below.

Type	Measure	Outcome
Absolute	Each year, 75 percent of all tested students who are enrolled in at least their second year will perform at proficiency on the New York State Mathematics exam for grades 3-8.	No
Absolute	Each year, the school’s aggregate PI on the state’s mathematics exam will meet that year’s state MIP as set forth in the state’s ESSA accountability system.	Yes
Comparative	Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state mathematics exam will be greater than that of students in the same tested grades in the school district of comparison.	Yes
Comparative	Each year, the school will exceed its predicted level of performance on the state mathematics exam by an effect size of 0.3 or above (performing higher than expected to a meaningful degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State.	N/A

2023-24 ACCOUNTABILITY PLAN PROGRESS REPORT

Growth	Each year, under the state’s Growth Model the school’s mean unadjusted growth percentile in mathematics for all tested students in grades 4-8 will be above the target of 50.	N/A
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2023-24 NWEA MAP [Mathematics] Assessment End of Year Results

Measure	Subgroup	Target	Tested	Results	Met?
Measure 1: Each year, the school's median growth percentile of all 3 rd through 8 th grade students will be greater than 50. Student growth is the difference between the beginning of year score and the end of year score.	All students	50	79	58	Yes
Measure 2: Each year, the school's median growth percentile of all 3 rd through 8 th gradestudents whose achievement did not meet or exceed the RIT score proficiency equivalent in the fall will meet or exceed 55 in the spring administration.	Low initial achievers	55	47	71	Yes
Measure 3: Each year, the median growth percentile of 3 rd through 8 th grade students with disabilities at the school will be equal to or greater than the median growth of 3 rd through 8 th grade general education students at the school.	Students with disabilities ¹¹	64 ¹²	13	60	No
Measure 4: Each year, 75% of 3 rd through 8 th grade students enrolled in at least their second year at the school will meet or exceed the RIT score proficiency equivalent according to the most recent linking study comparing NWEA Growth to New York State standards. ¹³	2+ students	75%	68	51%	No

End of Year Performance on 2023-24 NWEA MAP [Math] Assessment By All Students and Students Enrolled in At Least Their Second Year

¹¹ Schools may elect to report the aggregated data for a different subpopulation of students if the total tested number of students with disabilities is 5 or fewer, or if the school’s mission aligns to serving a different specific subpopulation. For schools that choose a different subpopulation (e.g. English language learners, students experiencing housing insecurity, etc.), please explain the rationale in the narrative section

¹² Target should reflect the median growth percentile for all general education students. In the case that the school elects to measure the achievement of a different subpopulation, the target should reflect the median growth percentile of all students at the school not included in that subpopulation.

¹³ <https://www.nwea.org/content/uploads/2020/02/NY-MAP-Growth-Linking-Study-Report-2020-07-22.pdf>.

2023-24 ACCOUNTABILITY PLAN PROGRESS REPORT

Grades	All Students		Enrolled in at least their Second Year	
	Percent Proficient ¹⁴	Number Tested	Percent Proficient	Number Tested
3	47%	79	51%	68
4				
5				
6				
7				
8				
All	47%	79	51%	68

End of Year Growth on 2023-24 NWEA MAP [Mathematics] Assessment By All Students

Grades	Median Growth Percentile	Number Tested
3	63	79
4		
5		
6		
7		
8		
All	63	79

EVALUATION OF THE MATHEMATICS GOAL

Brilla Caritas met two of the three applicable goals on the Math State Exam. Overall on the NY State Math Assessment, 65% of students achieved proficiency, falling just short of Brilla’s goal of 75%. For students enrolled two or more years at Brilla Caritas, this number rises to 68%. While Brilla Caritas did not meet its absolute measure, there is evidence that Brilla Caritas students are performing in a way that exceeds expectations. In comparison to the district, Brilla Caritas meaningfully outperformed other schools, where only 37.6% of students scored proficiently. This measure is a hopeful sign that programmatic shifts including the introduction of a new blended learning curriculum and the Math Stories block in elementary school are accelerating student math mastery.

ADDITIONAL CONTEXT AND EVIDENCE

Brilla Caritas met two of the four goal measures set forth for Spring NWEA assessments. On the Spring NWEA assessments, students surpassed Brilla’s target of a median growth percentile of 50,

¹⁴ Proficient is defined as scoring at or above the grade-level RIT score cut score according to the most recently available linking study found [here](#). Refer to pages 15-16, tables 3.5 and 3.6.

achieving the 58th percentile. This demonstrates the impact of the newly adopted Zearn math blended learning program and the continued benefit of the Math Stories and math routines block to accelerate progress. Overall, 51% of students in third grade were proficient on the Spring NWEA assessment which did not meet Brilla's goal of 75%. However, Caritas third graders meaningfully surpassed the goal for Low Initial Achievers, with qualifying students having a median growth percentile of 71, indicating significant acceleration in math mastery.

In Kindergarten, 49% of students ended the school year above the 50th percentile, growth of 2% in comparison to the year prior. In first grade, growth of 11% was seen year over year, with 49% of students performing at or above the 50th percentile and in second grade, 4% growth was seen with 35% of students performing at or above the 50th percentile. While these lower absolute measures continued to highlight the need to build scholars' conceptual math understanding and fact fluency, the growth made here points to promising practices. The continued use of Counting Jar, Money Jar and Array Jar in grades K-2, as well as daily math routines targeting scholars' remedial math skills, aims to address these areas.

MATHEMATICS ACTION PLAN

For the 2024-2025 school year, Brilla Schools is committed to strengthening its mathematics program, building on the strong growth and achievement we observed in the past year. We are departmentalizing math instruction in grades 2-4 to allow teachers to focus more deeply on content, fostering a greater expertise in mathematical concepts and teaching strategies. Research shows that departmentalization can enhance teacher knowledge and instructional quality, which in turn benefits student learning outcomes. This specialized approach will enable teachers to deliver more focused and effective instruction, tailored to the unique needs of their students.

To further support our mathematics instruction, we are expanding our teachers' content knowledge of advanced mathematical concepts. This year, we are increasing the time dedicated to professional development for both math teachers and leaders. This includes in-depth training on the latest mathematical pedagogy, as well as practical workshops on implementing the curriculum effectively. Our professional development program will focus on enhancing teachers' understanding of inquiry-based learning, effective questioning techniques, and mastery in mathematics.

In addition to these initiatives, we are integrating math concepts into a new standalone K-8 science curriculum. This integration aims to provide students with a more holistic understanding of how mathematical principles apply across different subjects, reinforcing their learning and fostering a deeper appreciation for math. The new science curriculum will include specific blocks dedicated to exploring mathematical concepts, ensuring that students can make connections between disciplines and apply their math skills in varied contexts.

We continue to refine our math curriculum across all grade levels. The previous implementation of the revised K-2 and 3-4 math curricula has set a strong foundation, and we are now introducing additional elements from Illustrative Mathematics to better prepare students for a seamless transition to Algebra-One-for-All by 8th grade. We have also established a Targeted Mathematics Block, similar to our successful Targeted Literacy Block, to provide personalized, differentiated, and

accelerated instruction opportunities. This year, we are focusing on developing flexible problem-solving skills and conceptual understanding through the continued use of Math Story Problems and small group instruction.

Brilla's commitment to high-quality mathematics education extends to our professional support network. We have hired a network STEM specialist to oversee the execution and readiness of our math program. These specialists will observe math instruction, assist school leaders in data analysis, and create actionable plans to improve teaching practices. Our Learning Walk Protocol, modeled after Instructional Rounds, will continue to provide valuable insights into instructional quality and coherence across all Brilla schools. This structured approach will support our efforts to deliver a consistent, high-quality mathematics education, ensuring all students have access to the resources and instruction they need to succeed.

GOAL 3: SCIENCE

Brilla students will possess science skills at or above grade level.

BACKGROUND

Brilla Public Charter Schools is committed to elevating our science program to new heights, with a key focus on preparing all 8th graders for the Living Environments Regents exam. A significant change this year is the shift to the Amplify Science curriculum, moving away from the Core Knowledge curriculum. This transition reflects our dedication to a modern, research-based science education that aligns with the Next Generation Science Standards. The new curriculum emphasizes inquiry, hands-on learning, and the integration of mathematical concepts, providing a comprehensive and engaging science experience for students.

A major adjustment in our K-4 program is the introduction of specialized science teachers who will teach science as a standalone block. This move allows for deeper exploration of scientific concepts by educators with specific expertise in the subject, enhancing the quality of instruction. By having dedicated science teachers, we can ensure that students receive a more focused and consistent science education, fostering a stronger foundation in the subject from an early age.

Amplify Science offers a dynamic approach to teaching, prioritizing hands-on experiments, inquiry-based writing, and research activities. These methods engage students actively in the scientific process, sparking curiosity and critical thinking. The curriculum's design helps students make connections between their learning and real-world applications, encouraging them to explore and understand the world around them. This approach is instrumental in promoting a culture of inquiry and evidence-based reasoning in our classrooms.

In addition to the standalone science block, we are integrating math concepts into our new K-8 science curriculum. This integration helps reinforce students' understanding of mathematical principles within scientific contexts, providing a more holistic learning experience. The curriculum's alignment with the Next Generation Science Standards ensures that our students are well-prepared not only for specific

assessments like the Living Environments Regents exam but also for future academic challenges. This alignment guarantees that our science education remains current, comprehensive, and forward-thinking.

As we implement these changes, Brilla Public Charter Schools remain dedicated to providing an exemplary liberal arts education. Our focus on specialized instruction, the adoption of Amplify Science, and the integration of math concepts are all part of our strategy to transform the science learning experience. We aim to make science a highlight of our students' educational journey, laying a solid foundation for future scientific exploration and discovery. By the end of this year, we anticipate a strengthened and more cohesive science program that will significantly enhance our students' knowledge and skills especially as seen on exams in 5th and 8th grade.

ELEMENTARY AND MIDDLE SCIENCE

Science Measure 1 - Absolute

Each year, 75 percent of all tested students enrolled in at least their second year will perform at or above proficiency on the New York State science examination.

As enrollment is only through third grade, there is no information to present regarding science examination.

Charter School Performance on 2023-24 State Science Exam
By Students Enrolled in At Least Their Second Year

Grade	Students in At Least Their 2 nd Year		
	Number Tested	Number Proficient	Percent Proficient
5			
8			
All			

Science Measure 2 - Comparative

Each year, the percent of all tested students enrolled in at least their second year and performing at proficiency on the state science exam will be greater than that of all students in the same tested grades in the school district of comparison.

The school compares tested students enrolled in at least their second year to all tested students in the public school district of comparison. Comparisons are between the results for each grade in which the school had tested students in at least their second year and the results for the respective grades in the school district of comparison.

2023-24 State Science Exam
Charter School and District Performance by Grade Level

	Charter School Students in at Least 2 nd Year			All District Students		
Grade	Number Tested	Number Proficient	Percent Proficient	Number Tested	Number Proficient	Percent Proficient
5						
8						
All						

SUMMARY OF THE ELEMENTARY/MIDDLE SCIENCE GOAL

As enrollment is only through third grade, there is no information to present regarding science examination.

Type	Measure	Outcome
Absolute	Each year, 75 percent of all tested students enrolled in at least their second year will perform at proficiency on the New York State examination.	N/A
Comparative	Each year, the percent of all tested students enrolled in at least their second year and performing at proficiency on the state exam will be greater than that of all students in the same tested grades in the school district of comparison.	N/A

EVALUATION OF THE SCIENCE GOAL

As enrollment is only through third grade, there is no information to present regarding science examination.

ADDITIONAL CONTEXT AND EVIDENCE

As enrollment is only through third grade, there is no information to present regarding science examination.

ACTION PLAN

As enrollment is only through third grade, there is no information to present regarding science examination.

GOAL 4: ESSA

ESSA Measure 1

Under the state’s ESSA accountability system, the school is in good standing: the state has not identified the school for comprehensive or targeted improvement.

Because *all* students are expected to meet the state's performance standards, the federal statute stipulates that various sub-populations and demographic categories of students among all tested students must meet the state standard in and of themselves aside from the overall school results. As New York State, like all states, is required to establish a specific system for making these determinations for its public schools, charter schools do not have latitude in establishing their own performance levels or criteria of success for meeting the ESSA accountability requirements. Each year, the state issues School Report Cards that indicate a school's status under the state accountability system. More information on assigned accountability designations and context can be found [here](#).

Accountability Status by Year

Year	Status
2021-22	Good Standing
2022-23	Good Standing
2023-24	Good Standing

ADDITIONAL CONTEXT AND EVIDENCE

Comparatively across the borough, Brilla continues to be a standout school in our community. Across the Bronx, third graders in the borough maintained a 30% proficiency rate on the ELA exam, while Brilla Caritas third-graders maintained a 42% proficiency rate. In math, third graders in the Bronx held a 38% proficiency rate, while 65% of Brilla Caritas third graders were proficient.

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

BRONX, NEW YORK

AUDITED FINANCIAL STATEMENTS

OTHER FINANCIAL INFORMATION

AND

INDEPENDENT AUDITOR'S REPORTS

JUNE 30, 2024

(With Comparative Totals for 2023)



BUSINESS
ADVISORS
AND CPAS

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BUSINESS
ADVISORS
AND CPAS

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Brilla College Preparatory Charter Schools

Opinion

We have audited the financial statements of Brilla College Preparatory Charter Schools, which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Brilla College Preparatory Charter Schools as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Brilla College Preparatory Charter Schools and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Report on Summarized Comparative Information

We have previously audited Brilla College Preparatory Charter Schools June 30, 2023 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 27, 2023. In our opinion, the summarized comparative information presented herein as of June 30, 2023 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 30, 2024 on our consideration of Brilla College Preparatory Charter Schools internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Brilla College Preparatory Charter Schools internal control over financial reporting and compliance.

Mengel, Metzger, Baw & Co. LLP

Rochester, New York
October 30, 2024

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2024

(With Comparative Totals for 2023)

<u>ASSETS</u>	<u>June 30,</u>	
	<u>2024</u>	<u>2023</u>
<u>CURRENT ASSETS</u>		
Cash and cash equivalents	\$ 11,223,182	\$ 10,920,726
Certificates of deposit	3,254,050	2,212,867
Grants and other receivables	3,927,652	3,741,482
Investments	2,868,909	1,554,476
Prepaid expenses and other current assets	<u>1,233,905</u>	<u>884,891</u>
TOTAL CURRENT ASSETS	22,507,698	19,314,442
<u>PROPERTY AND EQUIPMENT, net</u>	6,081,328	5,371,550
<u>OTHER ASSETS</u>		
Security deposits	734,178	704,178
Cash in escrow	225,147	200,103
Right-of-use assets	<u>216,098,046</u>	<u>201,207,003</u>
	<u>217,057,371</u>	<u>202,111,284</u>
TOTAL ASSETS	<u>\$ 245,646,397</u>	<u>\$ 226,797,276</u>
<u>LIABILITIES AND NET ASSETS</u>		
<u>CURRENT LIABILITIES</u>		
Accounts payable and accrued expenses	\$ 1,778,980	\$ 836,261
Current portion of lease liabilities	2,442,875	2,906,281
Accrued payroll and benefits	<u>1,545,752</u>	<u>1,458,395</u>
TOTAL CURRENT LIABILITIES	5,767,607	5,200,937
<u>OTHER LIABILITIES</u>		
Long-term lease liabilities	<u>226,850,729</u>	<u>207,289,548</u>
	<u>226,850,729</u>	<u>207,289,548</u>
TOTAL LIABILITIES	232,618,336	212,490,485
<u>NET ASSETS - without donor restrictions</u>	<u>13,028,061</u>	<u>14,306,791</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 245,646,397</u>	<u>\$ 226,797,276</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, 2024

(With Comparative Totals for 2023)

	<u>Year ended June 30,</u>	
	<u>2024</u>	<u>2023</u>
Revenue, gains and other support:		
Public school district:		
Resident student enrollment	\$ 33,207,618	\$ 28,995,792
Students with disabilities	4,598,996	4,093,631
Grants and contracts:		
State and local	51,138	76,848
Federal - Title and IDEA	1,829,093	1,567,367
Federal - other	2,837,570	5,003,161
Food service / Child nutrition program	218,442	-
NYC DOE Rental Assistance	9,641,942	7,397,653
	<u>52,384,799</u>	<u>47,134,452</u>
Expenses:		
Program:		
Regular education	31,121,793	29,030,720
Special education	11,060,787	9,945,674
	<u>42,182,580</u>	<u>38,976,394</u>
Management and general	13,247,123	11,822,276
	<u>55,429,703</u>	<u>50,798,670</u>
	DEFICIT FROM SCHOOL OPERATIONS	(3,044,904)
		(3,664,218)
Support and other revenue:		
Contributions:		
Foundations	145,000	1,081,800
Individuals	3,000	2,245
Corporation	160,828	438,765
Employee Retention Credit	1,091,976	1,050,586
Interest income	298,378	196,721
Miscellaneous income	66,992	24,107
	<u>1,766,174</u>	<u>2,794,224</u>
	CHANGE IN NET ASSETS	(1,278,730)
		(869,994)
Net assets at beginning of year	<u>14,306,791</u>	<u>15,176,785</u>
	NET ASSETS AT END OF YEAR	<u>\$ 13,028,061</u>
		<u>\$ 14,306,791</u>

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES

JUNE 30, 2024
(With Comparative Totals for 2023)

	Year ended June 30,						Year Ended June 30, 2023
	2024						
	No. of Positions	Regular Education	Special Education	Sub-total	Supporting Services Management and general	Total	
Personnel services costs:							
Administrative staff personnel	46	\$ 3,179,927	\$ 806,077	\$ 3,986,004	\$ 2,047,941	\$ 6,033,945	\$ 6,179,389
Instructional personnel	166	9,347,229	4,962,143	14,309,372	-	14,309,372	13,650,570
Total salaries and wages	212	12,527,156	5,768,220	18,295,376	2,047,941	20,343,317	19,829,959
Fringe benefits and payroll taxes		2,215,387	1,025,064	3,240,451	360,892	3,601,343	3,573,128
Retirement benefits		361,498	166,151	527,649	59,084	586,733	557,131
Legal services		-	-	-	174,431	174,431	110,787
Accounting/Audit services		-	-	-	76,587	76,587	64,663
Management company fees		-	-	-	5,728,035	5,728,035	4,986,620
Other Purchased/Professional/Consulting Services		1,678,964	437,307	2,116,271	590,544	2,706,815	2,849,138
Building rent		10,133,466	2,531,136	12,664,602	2,967,985	15,632,587	13,514,844
Repairs and maintenance		55,701	15,562	71,263	16,850	88,113	126,318
Insurance expense		221,230	54,983	276,213	64,309	340,522	268,170
Utilities		503	153	656	161	817	599
Supplies/Materials		844,950	214,878	1,059,828	-	1,059,828	1,110,631
Equipment/Furnishings		23,154	6,224	29,378	7,161	36,539	46,451
Leased equipment		104,590	26,264	130,854	31,267	162,121	134,604
Staff development		314,838	138,944	453,782	77,853	531,635	586,786
Marketing/Recruitment		747,274	177,708	924,982	21,097	946,079	520,706
Technology		243,875	60,689	304,564	70,406	374,970	384,145
Food services		351,892	102,312	454,204	-	454,204	878
Student services		411,804	103,621	515,425	-	515,425	526,416
Office expense		11,486	3,056	14,542	112,190	126,732	144,195
Travel and conferences		15,242	3,858	19,100	5,233	24,333	36,651
Depreciation and amortization		785,774	200,352	986,126	232,373	1,218,499	976,667
Other		73,009	24,305	97,314	602,724	700,038	449,183
		<u>\$ 31,121,793</u>	<u>\$ 11,060,787</u>	<u>\$ 42,182,580</u>	<u>\$ 13,247,123</u>	<u>\$ 55,429,703</u>	<u>\$ 50,798,670</u>

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF CASH FLOWS

JUNE 30, 2024

(With Comparative Totals for 2023)

	<u>Year ended June 30,</u>	
	<u>2024</u>	<u>2023</u>
<u>CASH FLOWS - OPERATING ACTIVITIES</u>		
Change in net assets	\$ (1,278,730)	\$ (869,994)
Adjustments to reconcile change in net assets to net cash provided from operating activities:		
Depreciation and amortization	1,218,499	976,668
Changes in certain assets and liabilities affecting operations:		
Grants and other receivables	(186,170)	(1,612,403)
Prepaid expenses and other current assets	(349,014)	420,352
Security deposits	(30,000)	(110,000)
Accounts payable and accrued expenses	942,719	(61,032)
Accrued payroll and benefits	87,357	396,560
Lease liabilities, net of right-of-use assets	4,206,732	8,988,826
Deferred lease liability	-	(4,503,747)
NET CASH PROVIDED FROM OPERATING ACTIVITIES	4,611,393	3,625,230
<u>CASH FLOWS - INVESTING ACTIVITIES</u>		
Purchases of investments	(9,822,433)	-
Purchases of certificates of deposit	(1,041,183)	(1,209,636)
Proceeds from sales of investments	8,508,000	3,067,748
Purchases of property and equipment	(1,928,277)	(4,267,763)
NET CASH USED FOR INVESTING ACTIVITIES	(4,283,893)	(2,409,651)
NET INCREASE IN CASH AND CASH EQUIVALENTS AND RESTRICTED CASH	327,500	1,215,579
Cash and cash equivalents and restricted cash at beginning of year	11,120,829	9,905,250
CASH AND CASH EQUIVALENTS AND RESTRICTED CASH AT END OF YEAR	<u>\$ 11,448,329</u>	<u>\$ 11,120,829</u>
Reconciliation of cash and restricted cash reported within the statement of financial position that sum to the total amounts shown in the statement of cash flows:		
Cash and cash equivalents	\$ 11,223,182	\$ 10,920,726
Cash in escrow	225,147	200,103
	<u>\$ 11,448,329</u>	<u>\$ 11,120,829</u>

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2024

(With Comparative Totals for 2023)

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 possesses four charters granted by the SUNY Board of Trustees’ Charter School Committee (SUNY). Brilla College Preparatory Charter School was granted its third renewal in December 2022 for a two-year term through and including July 2025. Brilla Veritas Charter School was granted its first renewal in November 2021 for a three-year term through and including July 2025. These were considered “full” renewals, with a shorter term to begin to align charter terms among all four schools. In October 2018, SUNY approved the initial five-year charters for Brilla Caritas Charter School and Brilla Pax Charter School, which opened in August of 2020 with expiration in 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 2021, the SUNY approved a revision to its charter to create Vertex Partnership Academies Inc. (“Vertex”), a joint high school program with Public Prep Charter School (“PPA”). Also, in December 2021, the Charter School signed an agreement with PPA to manage a joint high school incorporating scholars from both charter schools. The first Vertex campus opened in the Bronx in Fall 2022. See additional information as described in Note O.

The Charter School is currently in the process of renewing its charter as granted by the SUNY Board of Trustees’. The Charter renewal will cover Brilla College Preparatory Charter School, Brilla Veritas Charter School, Brilla Caritas Charter School, and Brilla Pax Charter School. The renewal process includes review by the 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.

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.

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2024

(With Comparative Totals for 2023)

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

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, 2024 and 2023.

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.

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2024

(With Comparative Totals for 2023)

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

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

	<u>June 30,</u>		
	<u>2024</u>	<u>2023</u>	<u>2022</u>
Grants and other receivables	\$ 56,741	\$ 83,234	\$ 22,502

Contributions

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

Contributions 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 \$6,800 that have not been recognized at June 30, 2024, because qualifying expenditures have not yet been incurred.

Cash and cash equivalents

Cash and cash equivalents 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 three 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.

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2024

(With Comparative Totals for 2023)

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

Cash and cash equivalents and restricted cash balances consisted of the following:

	<u>June 30,</u>	
	<u>2024</u>	<u>2023</u>
Cash and cash equivalents	\$ 11,223,182	\$ 10,920,726
Cash in escrow	<u>225,147</u>	<u>200,103</u>
	<u>\$ 11,448,329</u>	<u>\$ 11,120,829</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.

Investments

Investments are maintained in accordance with the Charter School's Finance Policy Manual. The goals of this policy are the preservation of principal, the maintenance of liquidity, and to obtain a competitive return on investment subject to prevailing market conditions and safe and sound investment practices. Assets within this portfolio will be permitted to have investments maturing in one year or less.

Investments consist of the following:

	<u>June 30,</u>	
	<u>2024</u>	<u>2023</u>
U.S. Treasury Bills	<u>\$ 2,868,909</u>	<u>\$ 1,554,476</u>

Grants and other receivables

At each fiscal year end, the Charter School evaluates the need for an expected allowance for credit losses for all outstanding balances that fall under ASU 2014-09. As necessary, the allowance for credit losses is updated at fiscal year-end to reflect any changes in credit risk since the receivables was initially recorded. The allowance for credit losses is calculated on a pooled basis where similar risk characteristics exist.

The Charter School uses historical loss data as a starting point to estimate expected credit losses, given consistent revenue sources since its inception. There were no write-offs for the years ended June 30, 2024 and 2023.

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 ten years. Leasehold improvements are amortized over the term of the lease.

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2024

(With Comparative Totals for 2023)

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

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.

Leases

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

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

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

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

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 years ended June 30, 2024 and 2023.

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.

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2024

(With Comparative Totals for 2023)

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

The Charter School files tax returns in various jurisdictions and is subject to potential examination by taxing authorities. The Charter School's current and prior three years tax returns remain subject to review by taxing authorities. Management of the Charter School believes it has no material uncertain tax positions and, accordingly, it has not recognized any liability for unrecognized tax benefits.

Marketing costs

The Charter School expenses marketing costs as they are incurred. Total marketing and recruiting costs approximated \$946,000 and \$521,000 for the years ended June 30, 2024 and 2023, respectively.

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, 2023

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, 2023, from which the summarized information was derived.

Adoption of new accounting standard – credit losses

In June 2016, the FASB issued guidance (FASB ASC 326) which significantly changed how entities will measure credit losses for most financial assets and certain other instruments that aren't measured at fair value through changes in net assets. The most significant change in this standard is a shift from the incurred loss model to the expected loss model. Under the standard, disclosures are required to provide users of the financial statements with useful information in analyzing an entity's exposure to credit risk and the measurements of credit losses. Financial assets held by the Charter School that are subject to the guidance in FASB 326 were receivables.

The Charter School adopted the standard effective July 1, 2023. The impact of adoption was not considered material to the financial statements and primarily resulted in enhanced disclosures only.

Subsequent events

The Charter School has conducted an evaluation of potential subsequent events occurring after the statement of financial position date through October 30, 2024, which is the date the financial statements are available to be issued. See Note E and Note O.

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2024

(With Comparative Totals for 2023)

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 2024 and 2023.

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:

	June 30,	
	2024	2023
Cash and cash equivalents	\$ 11,223,182	\$ 10,920,726
Certificates of deposit	3,254,050	2,212,867
Investments	2,868,909	1,554,476
Grants and other receivables	<u>3,927,652</u>	<u>3,741,482</u>
Total financial assets available to management for general expenditures within one year	<u>\$ 21,273,793</u>	<u>\$ 18,429,551</u>

NOTE C: PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	June 30,	
	2024	2023
Furniture and fixtures	\$ 2,507,063	\$ 1,763,408
Computer equipment and software	2,381,578	1,991,014
Office equipment	809,689	763,416
Leasehold improvements	<u>4,087,872</u>	<u>3,353,760</u>
	12,867,175	10,938,897
Less accumulated depreciation and amortization	<u>6,785,847</u>	<u>5,567,347</u>
	<u>\$ 6,081,328</u>	<u>\$ 5,371,550</u>

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2024

(With Comparative Totals for 2023)

NOTE D: COMMITMENTS AND RELATED PARTY TRANSACTIONS

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 fifteen percent of the total enrollment of students multiplied by the approved per pupil operating expenses, payable six times a year. The fee for the years ended June 30, 2024 and 2023 was approximately \$5,728,000 and \$4,987,000, respectively. There was approximately \$119,000 and \$69,200 due to Seton at June 30, 2024 and 2023, respectively. There was approximately \$321,000 and \$13,000 due from Seton, at June 30, 2024 and 2023, respectively. See Note O for additional information regarding related party transactions with Vertex for the Joint High School

NOTE E: SCHOOL FACILITIES

The Charter School currently subleases most of its facilities from Seton, totaling approximately 179,000 square feet of classrooms and office facilities along with 1,900 square feet of play-yard at June 30, 2024, except the Joint High School. See Note O for details.

The Charter School subleases a property at East 144th Street under a non-cancelable lease agreement expiring in June 2028. The current monthly payment is \$140,879 and will increase each year of the lease term by the agreed upon amount as described in the lease.

The Charter School has a sublease for the middle school located on Courtlandt Ave. The lease began on July 1, 2018 and the current monthly payment is \$107,580 and will increase each year of the lease term by the agreed upon amount as described in the lease. In July of 2022, the lease was amended and now goes through June 2046.

The Charter School also has a sublease agreement for a property located on College Avenue which commenced in July 2019. This lease renewed in September 2021, for \$101,000 per month through June 2022, and in July of 2022, the lease was amended for \$25,000 per month and now goes through June 2024. In July of 2024, the lease was amended and now goes through June 2030.

The Charter School signed a rental agreement for property located on East 156th 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 was originally scheduled to expire in June 2051. The current monthly payment is \$195,197. The payment will increase each year of the lease by the agreed upon amount as described in the lease. In July of 2022, the lease was amended to go through August 2051.

In January 2020, the Charter School signed an agreement to guarantee debt related to the properties at 2336 Andrews Avenue North, East 144th Street and Courtlandt Avenue, for the Caritas and Pax Elementary Schools. This loan was repaid in connection with the bond financing by Seton to which the Charter School has an indemnification agreement and is not liable nor are they a guarantor of these bonds. As a condition of the bond issuance, the Charter School has certain financial covenants with Seton's lender. The Charter School was in compliance with these covenants June 30, 2024.

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2024

(With Comparative Totals for 2023)

NOTE E: SCHOOL FACILITIES, Cont'd

The lease at 2336 Andrews Avenue North, commenced in July of 2020 and expires in June 2055. The current monthly payment on the lease is \$312,316 and will increase each year of the lease term by the agreed upon amount as described in the lease.

In February 2022, the Charter School signed a sublease for 1956 Jerome Avenue, the lease was scheduled to commence in July 2025; however, due to delays, the beginning date of this is unknown at this time.

In March 2023, the Charter School signed a sublease for 222 Alexander Avenue, which began in July 2023 and goes through June 2033, with a five-year extension. The current monthly rent is \$138,645 and will increase each year of the lease term by the agreed upon amount as described in the lease.

In October 2022, the Charter School signed a sublease for 414 East 145th Street, which began in August 2023 and goes through June 2043. The current monthly rent is \$6,250 and will increase each year of the lease term by the agreed upon amount as described in the lease.

Rent expense for the years ending June 30, 2024 and 2023, was approximately \$15,633,000 and \$13,515,000, respectively.

NOTE F: LEASES

The school has operating leases for school facilities (see Note E) and office equipment. The Charter School leases office equipment with various remaining lease terms ranging from 1 to 4 years.

A summary of operating lease right-of-use assets and liabilities are as follows:

	<u>Statement of Financial Position Classification</u>	<u>June 30,</u>	
		<u>2024</u>	<u>2023</u>
<u>Assets</u>			
Other assets	Right-of-use assets	<u>\$ 216,098,046</u>	<u>\$ 201,207,003</u>
<u>Liabilities</u>			
Current liabilities	Current portion of lease liabilities	\$ 2,442,875	\$ 2,906,281
Other liabilities	Long-term lease liabilities	<u>226,850,729</u>	<u>207,289,548</u>
		<u>\$ 229,293,604</u>	<u>\$ 210,195,829</u>

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2024

(With Comparative Totals for 2023)

NOTE F: LEASES, Cont'd

The component of lease expense were as follows:

	<u>Year ended June 30,</u>	
	<u>2024</u>	<u>2023</u>
Operating lease cost	<u>\$ 15,369,449</u>	<u>\$ 13,381,778</u>

As of June 30, 2024, minimum payments due for lease liabilities for future years are as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2025	\$ 9,731,889
2026	10,438,752
2027	11,162,748
2028	11,937,731
2029	10,741,538
Thereafter	<u>304,972,902</u>
Total lease payments	358,985,560
Less: Interest	<u>(129,691,956)</u>
Present value of lease liabilities	<u>\$ 229,293,604</u>

Supplemental information:

	<u>Year ended June 30,</u>	
	<u>2024</u>	<u>2023</u>
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows paid for operating leases	\$ 11,014,062	\$ 8,896,970
Right-of-use assets obtained in exchange for new lease liabilities (non-cash):		
Operating leases	\$ 22,734,248	\$ 212,492,947
Weighted-average remaining lease term:		
Operating leases	26.49 years	28.58 years
Weighted-average discount rate:		
Operating leases	3.20%	3.13%

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2024

(With Comparative Totals for 2023)

NOTE G: CONCENTRATIONS

At June 30, 2024 and 2023, approximately 44% and 88%, respectively, of grants and other receivables were due from New York State and federal agencies.

During the years ended June 30, 2024 and 2023, approximately 72% and 70%, respectively, 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 the years ended June 30, 2024 and 2023, approximately 18% and 15%, respectively, of total operating revenue and support came from rental assistance provided by New York City Department of Education.

NOTE H: 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. The Charter School makes up to a 3% match of employee contributions. For those eligible employees with over five years of service an additional 2% match is made. The Charter School contributed approximately \$587,000 and \$557,000 to the Plan for the years ended June 30, 2024 and 2023, respectively.

NOTE I: 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 J: 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 K: NET ASSETS

Net assets without donor restrictions are as follows:

	<u>June 30,</u>	
	<u>2024</u>	<u>2023</u>
Property and equipment	\$ 6,081,328	\$ 5,371,550
Undesignated	<u>6,946,733</u>	<u>8,935,241</u>
	<u>\$ 13,028,061</u>	<u>\$ 14,306,791</u>

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2024

(With Comparative Totals for 2023)

NOTE L: ACCOUNTING IMPACT OF COVID-19 OUTBREAK

In response to the COVID-19 outbreak, the Federal Government passed several COVID relief acts which include funding for elementary and secondary education. The Elementary and Secondary School Emergency Relief Fund (ESSER Fund) was established to award grants to state and local educational agencies. The Charter School has recognized \$1,588,036 and \$4,607,134 of revenue relative to ESSER grants during the years ended June 30, 2024 and 2023, respectively.

NOTE M: EMPLOYEE RETENTION CREDIT

In March, 2020, the CARES Act was enacted. Under the CARES Act, the Employee Retention Credit (“ERC”), a refundable wage-related tax credit, was made available to eligible employers. The Charter School recognized a net benefit of approximately \$1,092,000 and \$1,051,000, respectively, recorded as other revenue related to this credit during the years ended June 30, 2024 and 2023. The Charter School received the 2024 net payment in July 2023 and November 2023. The Charter School received the 2023 net payment in full in January 2023.

NOTE N: FAIR VALUE MEASUREMENTS

Accounting principles establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 Measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.

Level 2 - Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset’s or liability’s fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2024

(With Comparative Totals for 2023)

NOTE N: FAIR VALUE MEASUREMENTS

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2024 and 2023.

U.S. government and U.S. agencies — Bonds issued by the U.S. Treasury, the Federal Home Loan Bank, the Federal Home Loan Mortgage Corporation, Government National Mortgage Association and the Federal National Mortgage Association. The fair values of U.S. treasury bonds are based on quoted market prices in active markets, and are included in the Level 1 fair value hierarchy. The Charter School believes the market for U.S. treasury bonds is an actively traded market given the high level of daily trading volume.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Charter School's assets at fair value:

	Assets at Fair Value			
	Level 1	Level 2	Level 3	Total
<u>June 30, 2024</u>				
U.S. Government securities:				
U.S. Treasury Bills	\$ 2,868,909	\$ -	\$ -	\$ 2,868,909
Total assets at fair value	<u>\$ 2,868,909</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,868,909</u>

	Assets at Fair Value			
	Level 1	Level 2	Level 3	Total
<u>June 30, 2023</u>				
U.S. Government securities:				
U.S. Treasury Bills	\$ 1,554,476	\$ -	\$ -	\$ 1,554,476
Total assets at fair value	<u>\$ 1,554,476</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,554,476</u>

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2024

(With Comparative Totals for 2023)

NOTE O: JOINT HIGH SCHOOL OPERATING AGREEMENTS

Charter Management Fee

As described in Note A, the Charter School entered into agreements with PPA and Vertex to manage a Joint High School Program incorporating scholars from both charter schools. In connection with the agreements, the Charter School pays a service fee to Vertex for its role in managing the joint high school equal to 15% of all the public revenues received by the Charter School for students attending the joint high school. Public revenues excludes any Federal Public Charter School Program Planning and Implementation Grant (“CSP”) or any funding allocated or awarded during the 2021-2022 school year under the American Rescue Plan Elementary and Secondary School Emergency Relief Fund, the American Rescue Plan Act of 2021 or the Coronavirus Aid, Recovery and Economic Security Act. The Charter School paid a charter management fee expense of \$249,565 and \$150,072 for the years ended June 30, 2024 and 2023, respectively. There was approximately \$442,000 and \$54,000 net amount owed to Vertex at June 30, 2024 and 2023, respectively.

Sublease with Vertex

During 2022, the Charter School entered into a sublease with Vertex for the Joint High School facility. The sublease commenced July 1, 2022. The sublease term was through June 30, 2023 and includes all utilities and security services. This lease expense amounted to \$211,128 for the year ended June 30, 2023. In August 2023, the lease was extended from July 1, 2023 to June 30, 2024 with total bi-monthly rent of \$204,840 for PPA and the Charter School jointly. In July 2024, the lease was extended from July 1, 2024 to June 30, 2025 with total bi-monthly rent of \$296,134 for PPA and the Charter School jointly.

Joint High School Funding

Under the agreements, the Charter School and PPA are to transfer to the Joint High School all funds received from any governmental or private entity with respect to the Joint High School Program and its students including but not limited to, per pupil funding received from New York State and its municipalities and school districts; all Federal Government funding including Title I, Title III, E-rate, and CSP funding; and all startup funding received from private foundations with respect to the Joint High School Program. Any rental assistance received through the New York City Department of Education by the Charter School and PPA shall be used towards rental payments for the High School Facility for students enrolled in the Joint High School Program pursuant to their sublease agreement.

Contribution to High School

The agreements also state that it is the sole responsibility of Vertex to ensure that it has sufficient funds to run the Joint High School Program should additional funds be required beyond the Joint High School Funding and the Charter Management Fee. During the years ending June 30, 2024 and 2023, the Charter School recognized a contribution of \$158,178 and \$438,765, respectively, from Vertex in the accompanying statement of activities and changes in net assets.

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

OTHER FINANCIAL INFORMATION



BUSINESS
ADVISORS
AND CPAS

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, 2024, and have issued our reports thereon dated October 30, 2024, 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, 2024, as a whole.

Mengel, Metzger, Baw & Co. LLP

Rochester, New York
October 30, 2024

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

COMBINING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS BY CHARTER

YEAR ENDED JUNE 30, 2024

	Brilla College Preparatory							
	Elementary School	Middle School	High School (Vertex)	Total	Brilla Veritas	Brilla Caritas	Brilla Pax	Total
Revenue, gains and other support:								
Public school district								
Resident student enrollment	\$ 7,039,084	\$ 5,517,731	1,166,883	\$ 13,723,698	\$ 8,991,825	\$ 5,930,754	\$ 4,561,341	\$ 33,207,618
Students with disabilities	1,077,610	959,375	102,625	2,139,610	1,369,837	488,477	601,072	4,598,996
Grants and contracts:								
State and local	11,818	9,087	1,759	22,664	28,474	-	-	51,138
Federal - Title and IDEA	418,159	332,821	44,196	795,176	455,576	319,598	258,743	1,829,093
Federal - other	346,557	408,470	952,355	1,707,382	535,464	314,849	279,875	2,837,570
Food service / Child nutrition program	-	218,442	-	218,442	-	-	-	218,442
NYC DOE Rental Assistance	1,401,496	1,655,964	350,065	3,407,525	3,085,371	1,781,548	1,367,498	9,641,942
TOTAL REVENUE, GAINS AND OTHER SUPPORT	10,294,724	9,101,890	2,617,883	22,014,497	14,466,547	8,835,226	7,068,529	52,384,799
Expenses:								
Program:								
Regular education	5,392,057	4,923,923	1,324,234	11,640,214	8,997,026	5,475,305	5,009,248	31,121,793
Special education	1,891,236	2,287,331	452,992	4,631,559	3,227,520	1,610,729	1,590,979	11,060,787
TOTAL PROGRAM SERVICES	7,283,293	7,211,254	1,777,226	16,271,773	12,224,546	7,086,034	6,600,227	42,182,580
Management and general	2,442,415	2,089,091	559,345	5,090,851	3,850,458	2,257,707	2,048,107	13,247,123
TOTAL OPERATING EXPENSES	9,725,708	9,300,345	2,336,571	21,362,624	16,075,004	9,343,741	8,648,334	55,429,703
SURPLUS (DEFICIT) FROM SCHOOL OPERATIONS	569,016	(198,455)	281,312	651,873	(1,608,457)	(508,515)	(1,579,805)	(3,044,904)
Support and other revenue:								
Contributions:								
Foundations	26,618	24,804	-	51,422	44,820	25,811	22,947	145,000
Individuals	3,000	-	-	3,000	-	-	-	3,000
Corporation	2,650	-	158,178	160,828	-	-	-	160,828
Employee Retention Credit	364,098	277,576	-	641,674	274,421	84,386	91,495	1,091,976
Interest income	64,108	49,301	-	113,409	89,091	51,280	44,598	298,378
Miscellaneous income	35,762	16,110	512	52,384	5,258	3,497	5,853	66,992
TOTAL SUPPORT AND OTHER REVENUE	496,236	367,791	158,690	1,022,717	413,590	164,974	164,893	1,766,174
CHANGE IN NET ASSETS	1,065,252	169,336	440,002	1,674,590	(1,194,867)	(343,541)	(1,414,912)	(1,278,730)
Net assets (deficiency) at beginning of year	12,024,933	1,461,633	177,256	13,663,822	4,363,014	(1,565,242)	(2,154,803)	14,306,791
NET ASSETS (DEFICIENCY) AT END OF YEAR	\$ 13,090,185	\$ 1,630,969	\$ 617,258	\$ 15,338,412	\$ 3,168,147	\$ (1,908,783)	\$ (3,569,715)	\$ 13,028,061

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES BY CHARTER

YEAR ENDED JUNE 30, 2024

Brilla College Preparatory						
	No. of Positions	Program Services			Supporting Services	Total
		Regular Education	Special Education	Sub-total	Management and general	
Personnel Services Costs:						
Administrative staff personnel	20	\$ 1,328,155	\$ 350,951	\$ 1,679,106	\$ 806,519	\$ 2,485,625
Instructional personnel	71	3,883,212	2,273,869	6,157,081	-	6,157,081
Total salaries and wages	91	5,211,367	2,624,820	7,836,187	806,519	8,642,706
Fringe benefits & payroll taxes		1,011,748	507,031	1,518,779	156,662	1,675,441
Retirement benefits		150,778	75,459	226,237	23,322	249,559
Legal services		-	-	-	89,403	89,403
Accounting/Audit services		-	-	-	34,744	34,744
Management company fees		-	-	-	2,431,760	2,431,760
Other Purchased/Professional/Consulting Services		707,000	195,479	902,479	238,791	1,141,270
Building rent		2,602,624	685,136	3,287,760	798,805	4,086,565
Repairs and maintenance		33,238	9,925	43,163	10,636	53,799
Insurance expense		88,021	22,648	110,669	26,733	137,402
Utilities		503	153	656	161	817
Supplies/Materials		380,175	100,671	480,846	-	480,846
Equipment/Furnishings		11,980	3,442	15,422	3,807	19,229
Leased equipment		42,489	10,486	52,975	13,268	66,243
Staff development		126,951	53,392	180,343	35,439	215,782
Marketing/Recruitment		274,937	65,611	340,548	9,303	349,851
Technology		94,225	24,504	118,729	28,219	146,948
Food services		294,629	89,639	384,268	-	384,268
Student services		193,402	51,059	244,461	-	244,461
Office expense		4,786	1,350	6,136	49,859	55,995
Travel and conferences		8,884	2,327	11,211	3,434	14,645
Depreciation and amortization		369,319	98,442	467,761	114,157	581,918
Other		33,158	9,985	43,143	215,829	258,972
		<u>\$ 11,640,214</u>	<u>\$ 4,631,559</u>	<u>\$ 16,271,773</u>	<u>\$ 5,090,851</u>	<u>\$ 21,362,624</u>

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES BY CHARTER

YEAR ENDED JUNE 30, 2024

	Brilla Veritas					
	No. of Positions	Program Services			Supporting Services	Total
		Regular Education	Special Education	Sub-total	Management and general	
Personnel Services Costs:						
Administrative staff personnel	12	\$ 916,654	\$ 246,525	\$ 1,163,179	\$ 553,282	\$ 1,716,461
Instructional personnel	43	2,345,433	1,293,386	3,638,819	-	3,638,819
Total salaries and wages	55	3,262,087	1,539,911	4,801,998	553,282	5,355,280
Fringe benefits & payroll taxes		535,156	252,981	788,137	90,844	878,981
Retirement benefits		96,340	45,481	141,821	16,341	158,162
Legal services		-	-	-	41,664	41,664
Accounting/Audit services		-	-	-	20,149	20,149
Management company fees		-	-	-	1,560,114	1,560,114
Other Purchased/Professional/Consulting Services		461,605	126,036	587,641	164,907	752,548
Building rent		3,615,400	974,987	4,590,387	1,057,048	5,647,435
Repairs and maintenance		15,865	4,204	20,069	4,425	24,494
Insurance expense		63,201	16,806	80,007	17,801	97,808
Supplies/Materials		240,902	64,519	305,421	-	305,421
Equipment/Furnishings		5,371	1,518	6,889	1,770	8,659
Leased equipment		41,619	11,275	52,894	12,313	65,207
Staff development		79,503	34,985	114,488	18,083	132,571
Marketing/Recruitment		185,723	48,392	234,115	3,475	237,590
Technology		67,886	18,005	85,891	18,987	104,878
Student services		90,085	23,981	114,066	-	114,066
Office expense		5,098	1,342	6,440	29,174	35,614
Travel and conferences		2,683	714	3,397	758	4,155
Depreciation and amortization		211,116	56,637	267,753	60,881	328,634
Other		17,386	5,746	23,132	178,442	201,574
		<u>\$ 8,997,026</u>	<u>\$ 3,227,520</u>	<u>\$ 12,224,546</u>	<u>\$ 3,850,458</u>	<u>\$ 16,075,004</u>

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES BY CHARTER

YEAR ENDED JUNE 30, 2024

	Brilla Caritas					
	No. of Positions	Program Services			Supporting Services	Total
		Regular Education	Special Education	Sub-total	Management and general	
Personnel Services Costs:						
Administrative staff personnel	7	\$ 446,257	\$ 95,221	\$ 541,478	\$ 362,953	\$ 904,431
Instructional personnel	28	1,664,779	708,835	2,373,614	-	2,373,614
Total salaries and wages	35	2,111,036	804,056	2,915,092	362,953	3,278,045
Fringe benefits & payroll taxes		327,700	124,815	452,515	56,342	508,857
Retirement benefits		60,641	23,097	83,738	10,426	94,164
Legal services		-	-	-	23,193	23,193
Accounting/Audit services		-	-	-	11,603	11,603
Management company fees		-	-	-	964,709	964,709
Other Purchased/Professional/Consulting Services		309,898	67,779	377,677	96,602	474,279
Building rent		1,999,109	426,564	2,425,673	523,621	2,949,294
Repairs and maintenance		5,259	1,122	6,381	1,378	7,759
Insurance expense		38,179	8,147	46,326	10,000	56,326
Supplies/Materials		120,412	25,693	146,105	-	146,105
Equipment/Furnishings		4,393	937	5,330	1,151	6,481
Leased equipment		13,364	2,852	16,216	3,500	19,716
Staff development		57,325	31,893	89,218	12,444	101,662
Marketing/Recruitment		149,203	31,836	181,039	2,898	183,937
Technology		42,258	9,017	51,275	11,068	62,343
Food services		32,795	6,998	39,793	-	39,793
Student services		63,578	13,566	77,144	-	77,144
Office expense		380	81	461	19,469	19,930
Travel and conferences		1,926	411	2,337	504	2,841
Depreciation and amortization		126,723	27,040	153,763	33,192	186,955
Other		11,126	4,825	15,951	112,654	128,605
		<u>\$ 5,475,305</u>	<u>\$ 1,610,729</u>	<u>\$ 7,086,034</u>	<u>\$ 2,257,707</u>	<u>\$ 9,343,741</u>

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES BY CHARTER

YEAR ENDED JUNE 30, 2024

	Brilla Pax					
	No. of Positions	Program Services			Supporting Services	Total
		Regular Education	Special Education	Sub-total	Management and general	
Personnel Services Costs:						
Administrative staff personnel	7	\$ 488,861	\$ 113,380	\$ 602,241	\$ 325,187	\$ 927,428
Instructional personnel	24	1,453,805	686,053	2,139,858	-	2,139,858
Total salaries and wages	31	1,942,666	799,433	2,742,099	325,187	3,067,286
Fringe benefits & payroll taxes		340,783	140,237	481,020	57,044	538,064
Retirement benefits		53,739	22,114	75,853	8,995	84,848
Legal services		-	-	-	20,171	20,171
Accounting/Audit services		-	-	-	10,091	10,091
Management company fees		-	-	-	771,452	771,452
Other Purchased/Professional/Consulting Services		200,461	48,013	248,474	90,244	338,718
Building rent		1,916,333	444,449	2,360,782	588,511	2,949,293
Repairs and maintenance		1,339	311	1,650	411	2,061
Insurance expense		31,829	7,382	39,211	9,775	48,986
Supplies/Materials		103,461	23,995	127,456	-	127,456
Equipment/Furnishings		1,410	327	1,737	433	2,170
Leased equipment		7,118	1,651	8,769	2,186	10,955
Staff development		51,059	18,674	69,733	11,887	81,620
Marketing/Recruitment		137,411	31,869	169,280	5,421	174,701
Technology		39,506	9,163	48,669	12,132	60,801
Food services		24,468	5,675	30,143	-	30,143
Student services		64,739	15,015	79,754	-	79,754
Office expense		1,222	283	1,505	13,688	15,193
Travel and conferences		1,749	406	2,155	537	2,692
Depreciation and amortization		78,616	18,233	96,849	24,143	120,992
Other		11,339	3,749	15,088	95,799	110,887
		<u>\$ 5,009,248</u>	<u>\$ 1,590,979</u>	<u>\$ 6,600,227</u>	<u>\$ 2,048,107</u>	<u>\$ 8,648,334</u>

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

BRONX, NEW YORK

AUDITED FINANCIAL STATEMENTS

OTHER FINANCIAL INFORMATION

AND

INDEPENDENT AUDITOR'S REPORTS

JUNE 30, 2024

(With Comparative Totals for 2023)



BUSINESS
ADVISORS
AND CPAS

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BUSINESS
ADVISORS
AND CPAS

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Brilla College Preparatory Charter Schools

Opinion

We have audited the financial statements of Brilla College Preparatory Charter Schools, which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Brilla College Preparatory Charter Schools as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Brilla College Preparatory Charter Schools and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Report on Summarized Comparative Information

We have previously audited Brilla College Preparatory Charter Schools June 30, 2023 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 27, 2023. In our opinion, the summarized comparative information presented herein as of June 30, 2023 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 30, 2024 on our consideration of Brilla College Preparatory Charter Schools internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Brilla College Preparatory Charter Schools internal control over financial reporting and compliance.

Mengel, Metzger, Baw & Co. LLP

Rochester, New York
October 30, 2024

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2024

(With Comparative Totals for 2023)

<u>ASSETS</u>	<u>June 30,</u>	
	<u>2024</u>	<u>2023</u>
<u>CURRENT ASSETS</u>		
Cash and cash equivalents	\$ 11,223,182	\$ 10,920,726
Certificates of deposit	3,254,050	2,212,867
Grants and other receivables	3,927,652	3,741,482
Investments	2,868,909	1,554,476
Prepaid expenses and other current assets	<u>1,233,905</u>	<u>884,891</u>
TOTAL CURRENT ASSETS	22,507,698	19,314,442
<u>PROPERTY AND EQUIPMENT, net</u>	6,081,328	5,371,550
<u>OTHER ASSETS</u>		
Security deposits	734,178	704,178
Cash in escrow	225,147	200,103
Right-of-use assets	<u>216,098,046</u>	<u>201,207,003</u>
	<u>217,057,371</u>	<u>202,111,284</u>
TOTAL ASSETS	<u>\$ 245,646,397</u>	<u>\$ 226,797,276</u>
<u>LIABILITIES AND NET ASSETS</u>		
<u>CURRENT LIABILITIES</u>		
Accounts payable and accrued expenses	\$ 1,778,980	\$ 836,261
Current portion of lease liabilities	2,442,875	2,906,281
Accrued payroll and benefits	<u>1,545,752</u>	<u>1,458,395</u>
TOTAL CURRENT LIABILITIES	5,767,607	5,200,937
<u>OTHER LIABILITIES</u>		
Long-term lease liabilities	<u>226,850,729</u>	<u>207,289,548</u>
	<u>226,850,729</u>	<u>207,289,548</u>
TOTAL LIABILITIES	232,618,336	212,490,485
<u>NET ASSETS - without donor restrictions</u>	<u>13,028,061</u>	<u>14,306,791</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 245,646,397</u>	<u>\$ 226,797,276</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, 2024

(With Comparative Totals for 2023)

	<u>Year ended June 30,</u>	
	<u>2024</u>	<u>2023</u>
Revenue, gains and other support:		
Public school district:		
Resident student enrollment	\$ 33,207,618	\$ 28,995,792
Students with disabilities	4,598,996	4,093,631
Grants and contracts:		
State and local	51,138	76,848
Federal - Title and IDEA	1,829,093	1,567,367
Federal - other	2,837,570	5,003,161
Food service / Child nutrition program	218,442	-
NYC DOE Rental Assistance	9,641,942	7,397,653
	<u>52,384,799</u>	<u>47,134,452</u>
	TOTAL REVENUE, GAINS AND OTHER SUPPORT	
Expenses:		
Program:		
Regular education	31,121,793	29,030,720
Special education	11,060,787	9,945,674
	<u>42,182,580</u>	<u>38,976,394</u>
	TOTAL PROGRAM SERVICES	
Management and general	13,247,123	11,822,276
	<u>55,429,703</u>	<u>50,798,670</u>
	TOTAL OPERATING EXPENSES	
	DEFICIT FROM SCHOOL OPERATIONS	(3,664,218)
Support and other revenue:		
Contributions:		
Foundations	145,000	1,081,800
Individuals	3,000	2,245
Corporation	160,828	438,765
Employee Retention Credit	1,091,976	1,050,586
Interest income	298,378	196,721
Miscellaneous income	66,992	24,107
	<u>1,766,174</u>	<u>2,794,224</u>
	TOTAL SUPPORT AND OTHER REVENUE	
	CHANGE IN NET ASSETS	(869,994)
Net assets at beginning of year	<u>14,306,791</u>	<u>15,176,785</u>
	NET ASSETS AT END OF YEAR	<u>\$ 13,028,061</u>
		<u>\$ 14,306,791</u>

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES

JUNE 30, 2024
(With Comparative Totals for 2023)

	Year ended June 30,						Year Ended June 30, 2023
	2024						
	No. of Positions	Regular Education	Special Education	Sub-total	Supporting Services Management and general	Total	
Personnel services costs:							
Administrative staff personnel	46	\$ 3,179,927	\$ 806,077	\$ 3,986,004	\$ 2,047,941	\$ 6,033,945	\$ 6,179,389
Instructional personnel	166	9,347,229	4,962,143	14,309,372	-	14,309,372	13,650,570
Total salaries and wages	212	12,527,156	5,768,220	18,295,376	2,047,941	20,343,317	19,829,959
Fringe benefits and payroll taxes		2,215,387	1,025,064	3,240,451	360,892	3,601,343	3,573,128
Retirement benefits		361,498	166,151	527,649	59,084	586,733	557,131
Legal services		-	-	-	174,431	174,431	110,787
Accounting/Audit services		-	-	-	76,587	76,587	64,663
Management company fees		-	-	-	5,728,035	5,728,035	4,986,620
Other Purchased/Professional/Consulting Services		1,678,964	437,307	2,116,271	590,544	2,706,815	2,849,138
Building rent		10,133,466	2,531,136	12,664,602	2,967,985	15,632,587	13,514,844
Repairs and maintenance		55,701	15,562	71,263	16,850	88,113	126,318
Insurance expense		221,230	54,983	276,213	64,309	340,522	268,170
Utilities		503	153	656	161	817	599
Supplies/Materials		844,950	214,878	1,059,828	-	1,059,828	1,110,631
Equipment/Furnishings		23,154	6,224	29,378	7,161	36,539	46,451
Leased equipment		104,590	26,264	130,854	31,267	162,121	134,604
Staff development		314,838	138,944	453,782	77,853	531,635	586,786
Marketing/Recruitment		747,274	177,708	924,982	21,097	946,079	520,706
Technology		243,875	60,689	304,564	70,406	374,970	384,145
Food services		351,892	102,312	454,204	-	454,204	878
Student services		411,804	103,621	515,425	-	515,425	526,416
Office expense		11,486	3,056	14,542	112,190	126,732	144,195
Travel and conferences		15,242	3,858	19,100	5,233	24,333	36,651
Depreciation and amortization		785,774	200,352	986,126	232,373	1,218,499	976,667
Other		73,009	24,305	97,314	602,724	700,038	449,183
		<u>\$ 31,121,793</u>	<u>\$ 11,060,787</u>	<u>\$ 42,182,580</u>	<u>\$ 13,247,123</u>	<u>\$ 55,429,703</u>	<u>\$ 50,798,670</u>

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF CASH FLOWS

JUNE 30, 2024

(With Comparative Totals for 2023)

	<u>Year ended June 30,</u>	
	<u>2024</u>	<u>2023</u>
<u>CASH FLOWS - OPERATING ACTIVITIES</u>		
Change in net assets	\$ (1,278,730)	\$ (869,994)
Adjustments to reconcile change in net assets to net cash provided from operating activities:		
Depreciation and amortization	1,218,499	976,668
Changes in certain assets and liabilities affecting operations:		
Grants and other receivables	(186,170)	(1,612,403)
Prepaid expenses and other current assets	(349,014)	420,352
Security deposits	(30,000)	(110,000)
Accounts payable and accrued expenses	942,719	(61,032)
Accrued payroll and benefits	87,357	396,560
Lease liabilities, net of right-of-use assets	4,206,732	8,988,826
Deferred lease liability	-	(4,503,747)
NET CASH PROVIDED FROM OPERATING ACTIVITIES	4,611,393	3,625,230
<u>CASH FLOWS - INVESTING ACTIVITIES</u>		
Purchases of investments	(9,822,433)	-
Purchases of certificates of deposit	(1,041,183)	(1,209,636)
Proceeds from sales of investments	8,508,000	3,067,748
Purchases of property and equipment	(1,928,277)	(4,267,763)
NET CASH USED FOR INVESTING ACTIVITIES	(4,283,893)	(2,409,651)
NET INCREASE IN CASH AND CASH EQUIVALENTS AND RESTRICTED CASH	327,500	1,215,579
Cash and cash equivalents and restricted cash at beginning of year	11,120,829	9,905,250
CASH AND CASH EQUIVALENTS AND RESTRICTED CASH AT END OF YEAR	<u>\$ 11,448,329</u>	<u>\$ 11,120,829</u>
Reconciliation of cash and restricted cash reported within the statement of financial position that sum to the total amounts shown in the statement of cash flows:		
Cash and cash equivalents	\$ 11,223,182	\$ 10,920,726
Cash in escrow	225,147	200,103
	<u>\$ 11,448,329</u>	<u>\$ 11,120,829</u>

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2024

(With Comparative Totals for 2023)

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 possesses four charters granted by the SUNY Board of Trustees’ Charter School Committee (SUNY). Brilla College Preparatory Charter School was granted its third renewal in December 2022 for a two-year term through and including July 2025. Brilla Veritas Charter School was granted its first renewal in November 2021 for a three-year term through and including July 2025. These were considered “full” renewals, with a shorter term to begin to align charter terms among all four schools. In October 2018, SUNY approved the initial five-year charters for Brilla Caritas Charter School and Brilla Pax Charter School, which opened in August of 2020 with expiration in 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 2021, the SUNY approved a revision to its charter to create Vertex Partnership Academies Inc. (“Vertex”), a joint high school program with Public Prep Charter School (“PPA”). Also, in December 2021, the Charter School signed an agreement with PPA to manage a joint high school incorporating scholars from both charter schools. The first Vertex campus opened in the Bronx in Fall 2022. See additional information as described in Note O.

The Charter School is currently in the process of renewing its charter as granted by the SUNY Board of Trustees’. The Charter renewal will cover Brilla College Preparatory Charter School, Brilla Veritas Charter School, Brilla Caritas Charter School, and Brilla Pax Charter School. The renewal process includes review by the 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.

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.

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2024

(With Comparative Totals for 2023)

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

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, 2024 and 2023.

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.

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2024

(With Comparative Totals for 2023)

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

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

	<u>June 30,</u>		
	<u>2024</u>	<u>2023</u>	<u>2022</u>
Grants and other receivables	\$ 56,741	\$ 83,234	\$ 22,502

Contributions

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

Contributions 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 \$6,800 that have not been recognized at June 30, 2024, because qualifying expenditures have not yet been incurred.

Cash and cash equivalents

Cash and cash equivalents 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 three 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.

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2024

(With Comparative Totals for 2023)

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

Cash and cash equivalents and restricted cash balances consisted of the following:

	<u>June 30,</u>	
	<u>2024</u>	<u>2023</u>
Cash and cash equivalents	\$ 11,223,182	\$ 10,920,726
Cash in escrow	<u>225,147</u>	<u>200,103</u>
	<u>\$ 11,448,329</u>	<u>\$ 11,120,829</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.

Investments

Investments are maintained in accordance with the Charter School's Finance Policy Manual. The goals of this policy are the preservation of principal, the maintenance of liquidity, and to obtain a competitive return on investment subject to prevailing market conditions and safe and sound investment practices. Assets within this portfolio will be permitted to have investments maturing in one year or less.

Investments consist of the following:

	<u>June 30,</u>	
	<u>2024</u>	<u>2023</u>
U.S. Treasury Bills	<u>\$ 2,868,909</u>	<u>\$ 1,554,476</u>

Grants and other receivables

At each fiscal year end, the Charter School evaluates the need for an expected allowance for credit losses for all outstanding balances that fall under ASU 2014-09. As necessary, the allowance for credit losses is updated at fiscal year-end to reflect any changes in credit risk since the receivables was initially recorded. The allowance for credit losses is calculated on a pooled basis where similar risk characteristics exist.

The Charter School uses historical loss data as a starting point to estimate expected credit losses, given consistent revenue sources since its inception. There were no write-offs for the years ended June 30, 2024 and 2023.

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 ten years. Leasehold improvements are amortized over the term of the lease.

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2024

(With Comparative Totals for 2023)

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

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.

Leases

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

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

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

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

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 years ended June 30, 2024 and 2023.

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.

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2024

(With Comparative Totals for 2023)

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

The Charter School files tax returns in various jurisdictions and is subject to potential examination by taxing authorities. The Charter School's current and prior three years tax returns remain subject to review by taxing authorities. Management of the Charter School believes it has no material uncertain tax positions and, accordingly, it has not recognized any liability for unrecognized tax benefits.

Marketing costs

The Charter School expenses marketing costs as they are incurred. Total marketing and recruiting costs approximated \$946,000 and \$521,000 for the years ended June 30, 2024 and 2023, respectively.

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, 2023

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, 2023, from which the summarized information was derived.

Adoption of new accounting standard – credit losses

In June 2016, the FASB issued guidance (FASB ASC 326) which significantly changed how entities will measure credit losses for most financial assets and certain other instruments that aren't measured at fair value through changes in net assets. The most significant change in this standard is a shift from the incurred loss model to the expected loss model. Under the standard, disclosures are required to provide users of the financial statements with useful information in analyzing an entity's exposure to credit risk and the measurements of credit losses. Financial assets held by the Charter School that are subject to the guidance in FASB 326 were receivables.

The Charter School adopted the standard effective July 1, 2023. The impact of adoption was not considered material to the financial statements and primarily resulted in enhanced disclosures only.

Subsequent events

The Charter School has conducted an evaluation of potential subsequent events occurring after the statement of financial position date through October 30, 2024, which is the date the financial statements are available to be issued. See Note E and Note O.

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2024

(With Comparative Totals for 2023)

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 2024 and 2023.

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:

	June 30,	
	2024	2023
Cash and cash equivalents	\$ 11,223,182	\$ 10,920,726
Certificates of deposit	3,254,050	2,212,867
Investments	2,868,909	1,554,476
Grants and other receivables	<u>3,927,652</u>	<u>3,741,482</u>
Total financial assets available to management for general expenditures within one year	<u>\$ 21,273,793</u>	<u>\$ 18,429,551</u>

NOTE C: PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	June 30,	
	2024	2023
Furniture and fixtures	\$ 2,507,063	\$ 1,763,408
Computer equipment and software	2,381,578	1,991,014
Office equipment	809,689	763,416
Leasehold improvements	<u>4,087,872</u>	<u>3,353,760</u>
	12,867,175	10,938,897
Less accumulated depreciation and amortization	<u>6,785,847</u>	<u>5,567,347</u>
	<u>\$ 6,081,328</u>	<u>\$ 5,371,550</u>

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2024

(With Comparative Totals for 2023)

NOTE D: COMMITMENTS AND RELATED PARTY TRANSACTIONS

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 fifteen percent of the total enrollment of students multiplied by the approved per pupil operating expenses, payable six times a year. The fee for the years ended June 30, 2024 and 2023 was approximately \$5,728,000 and \$4,987,000, respectively. There was approximately \$119,000 and \$69,200 due to Seton at June 30, 2024 and 2023, respectively. There was approximately \$321,000 and \$13,000 due from Seton, at June 30, 2024 and 2023, respectively. See Note O for additional information regarding related party transactions with Vertex for the Joint High School

NOTE E: SCHOOL FACILITIES

The Charter School currently subleases most of its facilities from Seton, totaling approximately 179,000 square feet of classrooms and office facilities along with 1,900 square feet of play-yard at June 30, 2024, except the Joint High School. See Note O for details.

The Charter School subleases a property at East 144th Street under a non-cancelable lease agreement expiring in June 2028. The current monthly payment is \$140,879 and will increase each year of the lease term by the agreed upon amount as described in the lease.

The Charter School has a sublease for the middle school located on Courtlandt Ave. The lease began on July 1, 2018 and the current monthly payment is \$107,580 and will increase each year of the lease term by the agreed upon amount as described in the lease. In July of 2022, the lease was amended and now goes through June 2046.

The Charter School also has a sublease agreement for a property located on College Avenue which commenced in July 2019. This lease renewed in September 2021, for \$101,000 per month through June 2022, and in July of 2022, the lease was amended for \$25,000 per month and now goes through June 2024. In July of 2024, the lease was amended and now goes through June 2030.

The Charter School signed a rental agreement for property located on East 156th 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 was originally scheduled to expire in June 2051. The current monthly payment is \$195,197. The payment will increase each year of the lease by the agreed upon amount as described in the lease. In July of 2022, the lease was amended to go through August 2051.

In January 2020, the Charter School signed an agreement to guarantee debt related to the properties at 2336 Andrews Avenue North, East 144th Street and Courtlandt Avenue, for the Caritas and Pax Elementary Schools. This loan was repaid in connection with the bond financing by Seton to which the Charter School has an indemnification agreement and is not liable nor are they a guarantor of these bonds. As a condition of the bond issuance, the Charter School has certain financial covenants with Seton's lender. The Charter School was in compliance with these covenants June 30, 2024.

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2024

(With Comparative Totals for 2023)

NOTE E: SCHOOL FACILITIES, Cont'd

The lease at 2336 Andrews Avenue North, commenced in July of 2020 and expires in June 2055. The current monthly payment on the lease is \$312,316 and will increase each year of the lease term by the agreed upon amount as described in the lease.

In February 2022, the Charter School signed a sublease for 1956 Jerome Avenue, the lease was scheduled to commence in July 2025; however, due to delays, the beginning date of this is unknown at this time.

In March 2023, the Charter School signed a sublease for 222 Alexander Avenue, which began in July 2023 and goes through June 2033, with a five-year extension. The current monthly rent is \$138,645 and will increase each year of the lease term by the agreed upon amount as described in the lease.

In October 2022, the Charter School signed a sublease for 414 East 145th Street, which began in August 2023 and goes through June 2043. The current monthly rent is \$6,250 and will increase each year of the lease term by the agreed upon amount as described in the lease.

Rent expense for the years ending June 30, 2024 and 2023, was approximately \$15,633,000 and \$13,515,000, respectively.

NOTE F: LEASES

The school has operating leases for school facilities (see Note E) and office equipment. The Charter School leases office equipment with various remaining lease terms ranging from 1 to 4 years.

A summary of operating lease right-of-use assets and liabilities are as follows:

	<u>Statement of Financial Position Classification</u>	<u>June 30,</u>	
		<u>2024</u>	<u>2023</u>
<u>Assets</u>			
Other assets	Right-of-use assets	<u>\$ 216,098,046</u>	<u>\$ 201,207,003</u>
<u>Liabilities</u>			
Current liabilities	Current portion of lease liabilities	\$ 2,442,875	\$ 2,906,281
Other liabilities	Long-term lease liabilities	<u>226,850,729</u>	<u>207,289,548</u>
		<u>\$ 229,293,604</u>	<u>\$ 210,195,829</u>

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2024

(With Comparative Totals for 2023)

NOTE F: LEASES, Cont'd

The component of lease expense were as follows:

	<u>Year ended June 30,</u>	
	<u>2024</u>	<u>2023</u>
Operating lease cost	<u>\$ 15,369,449</u>	<u>\$ 13,381,778</u>

As of June 30, 2024, minimum payments due for lease liabilities for future years are as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2025	\$ 9,731,889
2026	10,438,752
2027	11,162,748
2028	11,937,731
2029	10,741,538
Thereafter	<u>304,972,902</u>
Total lease payments	358,985,560
Less: Interest	<u>(129,691,956)</u>
Present value of lease liabilities	<u>\$ 229,293,604</u>

Supplemental information:

	<u>Year ended June 30,</u>	
	<u>2024</u>	<u>2023</u>
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows paid for operating leases	\$ 11,014,062	\$ 8,896,970
Right-of-use assets obtained in exchange for new lease liabilities (non-cash):		
Operating leases	\$ 22,734,248	\$ 212,492,947
Weighted-average remaining lease term:		
Operating leases	26.49 years	28.58 years
Weighted-average discount rate:		
Operating leases	3.20%	3.13%

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2024

(With Comparative Totals for 2023)

NOTE G: CONCENTRATIONS

At June 30, 2024 and 2023, approximately 44% and 88%, respectively, of grants and other receivables were due from New York State and federal agencies.

During the years ended June 30, 2024 and 2023, approximately 72% and 70%, respectively, 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 the years ended June 30, 2024 and 2023, approximately 18% and 15%, respectively, of total operating revenue and support came from rental assistance provided by New York City Department of Education.

NOTE H: 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. The Charter School makes up to a 3% match of employee contributions. For those eligible employees with over five years of service an additional 2% match is made. The Charter School contributed approximately \$587,000 and \$557,000 to the Plan for the years ended June 30, 2024 and 2023, respectively.

NOTE I: 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 J: 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 K: NET ASSETS

Net assets without donor restrictions are as follows:

	<u>June 30,</u>	
	<u>2024</u>	<u>2023</u>
Property and equipment	\$ 6,081,328	\$ 5,371,550
Undesignated	<u>6,946,733</u>	<u>8,935,241</u>
	<u>\$ 13,028,061</u>	<u>\$ 14,306,791</u>

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2024

(With Comparative Totals for 2023)

NOTE L: ACCOUNTING IMPACT OF COVID-19 OUTBREAK

In response to the COVID-19 outbreak, the Federal Government passed several COVID relief acts which include funding for elementary and secondary education. The Elementary and Secondary School Emergency Relief Fund (ESSER Fund) was established to award grants to state and local educational agencies. The Charter School has recognized \$1,588,036 and \$4,607,134 of revenue relative to ESSER grants during the years ended June 30, 2024 and 2023, respectively.

NOTE M: EMPLOYEE RETENTION CREDIT

In March, 2020, the CARES Act was enacted. Under the CARES Act, the Employee Retention Credit ("ERC"), a refundable wage-related tax credit, was made available to eligible employers. The Charter School recognized a net benefit of approximately \$1,092,000 and \$1,051,000, respectively, recorded as other revenue related to this credit during the years ended June 30, 2024 and 2023. The Charter School received the 2024 net payment in July 2023 and November 2023. The Charter School received the 2023 net payment in full in January 2023.

NOTE N: FAIR VALUE MEASUREMENTS

Accounting principles establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 Measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.

Level 2 - Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2024

(With Comparative Totals for 2023)

NOTE N: FAIR VALUE MEASUREMENTS

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2024 and 2023.

U.S. government and U.S. agencies — Bonds issued by the U.S. Treasury, the Federal Home Loan Bank, the Federal Home Loan Mortgage Corporation, Government National Mortgage Association and the Federal National Mortgage Association. The fair values of U.S. treasury bonds are based on quoted market prices in active markets, and are included in the Level 1 fair value hierarchy. The Charter School believes the market for U.S. treasury bonds is an actively traded market given the high level of daily trading volume.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Charter School's assets at fair value:

	Assets at Fair Value			
	Level 1	Level 2	Level 3	Total
<u>June 30, 2024</u>				
U.S. Government securities:				
U.S. Treasury Bills	\$ 2,868,909	\$ -	\$ -	\$ 2,868,909
Total assets at fair value	<u>\$ 2,868,909</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,868,909</u>

	Assets at Fair Value			
	Level 1	Level 2	Level 3	Total
<u>June 30, 2023</u>				
U.S. Government securities:				
U.S. Treasury Bills	\$ 1,554,476	\$ -	\$ -	\$ 1,554,476
Total assets at fair value	<u>\$ 1,554,476</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,554,476</u>

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2024

(With Comparative Totals for 2023)

NOTE O: JOINT HIGH SCHOOL OPERATING AGREEMENTS

Charter Management Fee

As described in Note A, the Charter School entered into agreements with PPA and Vertex to manage a Joint High School Program incorporating scholars from both charter schools. In connection with the agreements, the Charter School pays a service fee to Vertex for its role in managing the joint high school equal to 15% of all the public revenues received by the Charter School for students attending the joint high school. Public revenues excludes any Federal Public Charter School Program Planning and Implementation Grant (“CSP”) or any funding allocated or awarded during the 2021-2022 school year under the American Rescue Plan Elementary and Secondary School Emergency Relief Fund, the American Rescue Plan Act of 2021 or the Coronavirus Aid, Recovery and Economic Security Act. The Charter School paid a charter management fee expense of \$249,565 and \$150,072 for the years ended June 30, 2024 and 2023, respectively. There was approximately \$442,000 and \$54,000 net amount owed to Vertex at June 30, 2024 and 2023, respectively.

Sublease with Vertex

During 2022, the Charter School entered into a sublease with Vertex for the Joint High School facility. The sublease commenced July 1, 2022. The sublease term was through June 30, 2023 and includes all utilities and security services. This lease expense amounted to \$211,128 for the year ended June 30, 2023. In August 2023, the lease was extended from July 1, 2023 to June 30, 2024 with total bi-monthly rent of \$204,840 for PPA and the Charter School jointly. In July 2024, the lease was extended from July 1, 2024 to June 30, 2025 with total bi-monthly rent of \$296,134 for PPA and the Charter School jointly.

Joint High School Funding

Under the agreements, the Charter School and PPA are to transfer to the Joint High School all funds received from any governmental or private entity with respect to the Joint High School Program and its students including but not limited to, per pupil funding received from New York State and its municipalities and school districts; all Federal Government funding including Title I, Title III, E-rate, and CSP funding; and all startup funding received from private foundations with respect to the Joint High School Program. Any rental assistance received through the New York City Department of Education by the Charter School and PPA shall be used towards rental payments for the High School Facility for students enrolled in the Joint High School Program pursuant to their sublease agreement.

Contribution to High School

The agreements also state that it is the sole responsibility of Vertex to ensure that it has sufficient funds to run the Joint High School Program should additional funds be required beyond the Joint High School Funding and the Charter Management Fee. During the years ending June 30, 2024 and 2023, the Charter School recognized a contribution of \$158,178 and \$438,765, respectively, from Vertex in the accompanying statement of activities and changes in net assets.

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

OTHER FINANCIAL INFORMATION



BUSINESS
ADVISORS
AND CPAS

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, 2024, and have issued our reports thereon dated October 30, 2024, 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, 2024, as a whole.

Mengel, Metzger, Baw & Co. LLP

Rochester, New York
October 30, 2024

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

COMBINING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS BY CHARTER

YEAR ENDED JUNE 30, 2024

	Brilla College Preparatory							
	Elementary School	Middle School	High School (Vertex)	Total	Brilla Veritas	Brilla Caritas	Brilla Pax	Total
Revenue, gains and other support:								
Public school district								
Resident student enrollment	\$ 7,039,084	\$ 5,517,731	1,166,883	\$ 13,723,698	\$ 8,991,825	\$ 5,930,754	\$ 4,561,341	\$ 33,207,618
Students with disabilities	1,077,610	959,375	102,625	2,139,610	1,369,837	488,477	601,072	4,598,996
Grants and contracts:								
State and local	11,818	9,087	1,759	22,664	28,474	-	-	51,138
Federal - Title and IDEA	418,159	332,821	44,196	795,176	455,576	319,598	258,743	1,829,093
Federal - other	346,557	408,470	952,355	1,707,382	535,464	314,849	279,875	2,837,570
Food service / Child nutrition program	-	218,442	-	218,442	-	-	-	218,442
NYC DOE Rental Assistance	1,401,496	1,655,964	350,065	3,407,525	3,085,371	1,781,548	1,367,498	9,641,942
TOTAL REVENUE, GAINS AND OTHER SUPPORT	10,294,724	9,101,890	2,617,883	22,014,497	14,466,547	8,835,226	7,068,529	52,384,799
Expenses:								
Program:								
Regular education	5,392,057	4,923,923	1,324,234	11,640,214	8,997,026	5,475,305	5,009,248	31,121,793
Special education	1,891,236	2,287,331	452,992	4,631,559	3,227,520	1,610,729	1,590,979	11,060,787
TOTAL PROGRAM SERVICES	7,283,293	7,211,254	1,777,226	16,271,773	12,224,546	7,086,034	6,600,227	42,182,580
Management and general	2,442,415	2,089,091	559,345	5,090,851	3,850,458	2,257,707	2,048,107	13,247,123
TOTAL OPERATING EXPENSES	9,725,708	9,300,345	2,336,571	21,362,624	16,075,004	9,343,741	8,648,334	55,429,703
SURPLUS (DEFICIT) FROM SCHOOL OPERATIONS	569,016	(198,455)	281,312	651,873	(1,608,457)	(508,515)	(1,579,805)	(3,044,904)
Support and other revenue:								
Contributions:								
Foundations	26,618	24,804	-	51,422	44,820	25,811	22,947	145,000
Individuals	3,000	-	-	3,000	-	-	-	3,000
Corporation	2,650	-	158,178	160,828	-	-	-	160,828
Employee Retention Credit	364,098	277,576	-	641,674	274,421	84,386	91,495	1,091,976
Interest income	64,108	49,301	-	113,409	89,091	51,280	44,598	298,378
Miscellaneous income	35,762	16,110	512	52,384	5,258	3,497	5,853	66,992
TOTAL SUPPORT AND OTHER REVENUE	496,236	367,791	158,690	1,022,717	413,590	164,974	164,893	1,766,174
CHANGE IN NET ASSETS	1,065,252	169,336	440,002	1,674,590	(1,194,867)	(343,541)	(1,414,912)	(1,278,730)
Net assets (deficiency) at beginning of year	12,024,933	1,461,633	177,256	13,663,822	4,363,014	(1,565,242)	(2,154,803)	14,306,791
NET ASSETS (DEFICIENCY) AT END OF YEAR	\$ 13,090,185	\$ 1,630,969	\$ 617,258	\$ 15,338,412	\$ 3,168,147	\$ (1,908,783)	\$ (3,569,715)	\$ 13,028,061

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES BY CHARTER

YEAR ENDED JUNE 30, 2024

	Brilla College Preparatory					
	No. of Positions	Program Services			Supporting Services	Total
		Regular Education	Special Education	Sub-total	Management and general	
Personnel Services Costs:						
Administrative staff personnel	20	\$ 1,328,155	\$ 350,951	\$ 1,679,106	\$ 806,519	\$ 2,485,625
Instructional personnel	71	3,883,212	2,273,869	6,157,081	-	6,157,081
Total salaries and wages	91	5,211,367	2,624,820	7,836,187	806,519	8,642,706
Fringe benefits & payroll taxes		1,011,748	507,031	1,518,779	156,662	1,675,441
Retirement benefits		150,778	75,459	226,237	23,322	249,559
Legal services		-	-	-	89,403	89,403
Accounting/Audit services		-	-	-	34,744	34,744
Management company fees		-	-	-	2,431,760	2,431,760
Other Purchased/Professional/Consulting Services		707,000	195,479	902,479	238,791	1,141,270
Building rent		2,602,624	685,136	3,287,760	798,805	4,086,565
Repairs and maintenance		33,238	9,925	43,163	10,636	53,799
Insurance expense		88,021	22,648	110,669	26,733	137,402
Utilities		503	153	656	161	817
Supplies/Materials		380,175	100,671	480,846	-	480,846
Equipment/Furnishings		11,980	3,442	15,422	3,807	19,229
Leased equipment		42,489	10,486	52,975	13,268	66,243
Staff development		126,951	53,392	180,343	35,439	215,782
Marketing/Recruitment		274,937	65,611	340,548	9,303	349,851
Technology		94,225	24,504	118,729	28,219	146,948
Food services		294,629	89,639	384,268	-	384,268
Student services		193,402	51,059	244,461	-	244,461
Office expense		4,786	1,350	6,136	49,859	55,995
Travel and conferences		8,884	2,327	11,211	3,434	14,645
Depreciation and amortization		369,319	98,442	467,761	114,157	581,918
Other		33,158	9,985	43,143	215,829	258,972
		<u>\$ 11,640,214</u>	<u>\$ 4,631,559</u>	<u>\$ 16,271,773</u>	<u>\$ 5,090,851</u>	<u>\$ 21,362,624</u>

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES BY CHARTER

YEAR ENDED JUNE 30, 2024

	Brilla Veritas					
	No. of Positions	Program Services			Supporting Services	Total
		Regular Education	Special Education	Sub-total	Management and general	
Personnel Services Costs:						
Administrative staff personnel	12	\$ 916,654	\$ 246,525	\$ 1,163,179	\$ 553,282	\$ 1,716,461
Instructional personnel	43	2,345,433	1,293,386	3,638,819	-	3,638,819
Total salaries and wages	55	3,262,087	1,539,911	4,801,998	553,282	5,355,280
Fringe benefits & payroll taxes		535,156	252,981	788,137	90,844	878,981
Retirement benefits		96,340	45,481	141,821	16,341	158,162
Legal services		-	-	-	41,664	41,664
Accounting/Audit services		-	-	-	20,149	20,149
Management company fees		-	-	-	1,560,114	1,560,114
Other Purchased/Professional/Consulting Services		461,605	126,036	587,641	164,907	752,548
Building rent		3,615,400	974,987	4,590,387	1,057,048	5,647,435
Repairs and maintenance		15,865	4,204	20,069	4,425	24,494
Insurance expense		63,201	16,806	80,007	17,801	97,808
Supplies/Materials		240,902	64,519	305,421	-	305,421
Equipment/Furnishings		5,371	1,518	6,889	1,770	8,659
Leased equipment		41,619	11,275	52,894	12,313	65,207
Staff development		79,503	34,985	114,488	18,083	132,571
Marketing/Recruitment		185,723	48,392	234,115	3,475	237,590
Technology		67,886	18,005	85,891	18,987	104,878
Student services		90,085	23,981	114,066	-	114,066
Office expense		5,098	1,342	6,440	29,174	35,614
Travel and conferences		2,683	714	3,397	758	4,155
Depreciation and amortization		211,116	56,637	267,753	60,881	328,634
Other		17,386	5,746	23,132	178,442	201,574
		<u>\$ 8,997,026</u>	<u>\$ 3,227,520</u>	<u>\$ 12,224,546</u>	<u>\$ 3,850,458</u>	<u>\$ 16,075,004</u>

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES BY CHARTER

YEAR ENDED JUNE 30, 2024

	Brilla Caritas					
	No. of Positions	Program Services			Supporting Services	Total
		Regular Education	Special Education	Sub-total	Management and general	
Personnel Services Costs:						
Administrative staff personnel	7	\$ 446,257	\$ 95,221	\$ 541,478	\$ 362,953	\$ 904,431
Instructional personnel	28	1,664,779	708,835	2,373,614	-	2,373,614
Total salaries and wages	35	2,111,036	804,056	2,915,092	362,953	3,278,045
Fringe benefits & payroll taxes		327,700	124,815	452,515	56,342	508,857
Retirement benefits		60,641	23,097	83,738	10,426	94,164
Legal services		-	-	-	23,193	23,193
Accounting/Audit services		-	-	-	11,603	11,603
Management company fees		-	-	-	964,709	964,709
Other Purchased/Professional/Consulting Services		309,898	67,779	377,677	96,602	474,279
Building rent		1,999,109	426,564	2,425,673	523,621	2,949,294
Repairs and maintenance		5,259	1,122	6,381	1,378	7,759
Insurance expense		38,179	8,147	46,326	10,000	56,326
Supplies/Materials		120,412	25,693	146,105	-	146,105
Equipment/Furnishings		4,393	937	5,330	1,151	6,481
Leased equipment		13,364	2,852	16,216	3,500	19,716
Staff development		57,325	31,893	89,218	12,444	101,662
Marketing/Recruitment		149,203	31,836	181,039	2,898	183,937
Technology		42,258	9,017	51,275	11,068	62,343
Food services		32,795	6,998	39,793	-	39,793
Student services		63,578	13,566	77,144	-	77,144
Office expense		380	81	461	19,469	19,930
Travel and conferences		1,926	411	2,337	504	2,841
Depreciation and amortization		126,723	27,040	153,763	33,192	186,955
Other		11,126	4,825	15,951	112,654	128,605
		<u>\$ 5,475,305</u>	<u>\$ 1,610,729</u>	<u>\$ 7,086,034</u>	<u>\$ 2,257,707</u>	<u>\$ 9,343,741</u>

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES BY CHARTER

YEAR ENDED JUNE 30, 2024

	Brilla Pax					
	No. of Positions	Program Services			Supporting Services	Total
		Regular Education	Special Education	Sub-total	Management and general	
Personnel Services Costs:						
Administrative staff personnel	7	\$ 488,861	\$ 113,380	\$ 602,241	\$ 325,187	\$ 927,428
Instructional personnel	24	1,453,805	686,053	2,139,858	-	2,139,858
Total salaries and wages	31	1,942,666	799,433	2,742,099	325,187	3,067,286
Fringe benefits & payroll taxes		340,783	140,237	481,020	57,044	538,064
Retirement benefits		53,739	22,114	75,853	8,995	84,848
Legal services		-	-	-	20,171	20,171
Accounting/Audit services		-	-	-	10,091	10,091
Management company fees		-	-	-	771,452	771,452
Other Purchased/Professional/Consulting Services		200,461	48,013	248,474	90,244	338,718
Building rent		1,916,333	444,449	2,360,782	588,511	2,949,293
Repairs and maintenance		1,339	311	1,650	411	2,061
Insurance expense		31,829	7,382	39,211	9,775	48,986
Supplies/Materials		103,461	23,995	127,456	-	127,456
Equipment/Furnishings		1,410	327	1,737	433	2,170
Leased equipment		7,118	1,651	8,769	2,186	10,955
Staff development		51,059	18,674	69,733	11,887	81,620
Marketing/Recruitment		137,411	31,869	169,280	5,421	174,701
Technology		39,506	9,163	48,669	12,132	60,801
Food services		24,468	5,675	30,143	-	30,143
Student services		64,739	15,015	79,754	-	79,754
Office expense		1,222	283	1,505	13,688	15,193
Travel and conferences		1,749	406	2,155	537	2,692
Depreciation and amortization		78,616	18,233	96,849	24,143	120,992
Other		11,339	3,749	15,088	95,799	110,887
		<u>\$ 5,009,248</u>	<u>\$ 1,590,979</u>	<u>\$ 6,600,227</u>	<u>\$ 2,048,107</u>	<u>\$ 8,648,334</u>

Brilla Charter School

Contract #AMWFPBCC070123

2336 Andrews Avenue North - Bronx, NY 10468

Andrew Morris

Fire Sprinkler Systems

O: 347-523-5832 / C: 917-692-1955

Sprinkler Contractor:
A&M Warshaw Services, LLC.
LMFSPC# 1053B
 764 5th Avenue
 Brooklyn, NY 11232
 Ph (718) 576-3560

Inspection Date: 04/24/24

CERTIFICATE ISSUED BY FDNY

CERT.# **89414114** D
 ISSUED 08/15/2023 EXPIRES 11/02/2026

NAME MANDEEP SINGH
 HOME 3456 42 ST #1L
 ADDR. LIC, NY 11101

**NOT
FDNY
EMPLOYEE**

FEE \$ 5 CAT. S12 TYPE Fitness
 DESC. CITY WIDE SPRINKLER SYSTEMS

EMPLOYER **A&M WARSHAW SERVICES LLC**
 WORK LOCATION



CERTIFICATE ISSUED BY FDNY

CERT.# **89414395** D
 ISSUED 08/15/2023 EXPIRES 11/02/2026

NAME MANDEEP SINGH
 HOME 3456 42 ST #1L
 ADDR. LIC, NY 11101

**NOT
FDNY
EMPLOYEE**

FEE \$ 5 CAT. S13 TYPE Fitness
 DESC. CITY WIDE STANDPIPE SYSTEMS

EMPLOYER **A&M WARSHAW SERVICES LLC**
 WORK LOCATION



MONTHLY INSPECTIONS AND TESTS SIGN OFF RECEIPT

Wet Pipe Sprinkler System:
 Control valve located behind door sign needed
 Automatic shut off opposite of sign needed
 Partial sprinklers in basement sign needed

Comments:

Inspected by: *(Print & Sign)*

Mandeep Singh



Certificates of Fitness #

SP #89414114/SD #89414395

Date

04/24/24

Reviewed by: Brilla Representative's Signature *(Print & Sign)*

Date

04/24/24

TESTS

QUARTERLY Performed Not Applicable

- Yes No N/A Alarm devices—water motor gong
- Yes No N/A Main drain test—if the sole supply is through a backflow preventer
Static psi _____ Residual psi _____
- Yes No N/A Do results differ by more than 10% from previous test?

SEMI-ANNUAL Performed Not Applicable

- Yes No N/A Supervisory switch functions
- Yes No N/A Alarm devices—inspectors test or bypass opened/obstructed waterflow


ANNUAL Performed Not Applicable

- Yes No N/A Main drain test Static _____ Residual _____
- Yes No N/A Do results differ by more than 10% from previous test?
- Yes No N/A All control valves operated through full range of motion and returned to normal position.
- Yes No N/A Specific gravity or anti-freeze system (if present)

PERFORMED MAINTENANCE Performed Not Applicable

- Yes No N/A Sprinklers tested or replaced per appropriate testing schedule

Comments

Signature: Mandeep Singh  Date: 4/24/24
 License/Certification No.: SP #89414114/SD #89414395

Site Representative: _____



Certificate of Occupancy

CO Number:2094688-0000002

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. Borough: BRONX Address: 2336 ANDREWS AVENUE NORTH Building Identification Number(BIN): 2094688</p>	<p>Block Number: 3218 Lot Number(s): 35 Additional Lot Number(s): Application Type: A1 - ALTERATION TYPE 1</p>	<p>Full Building Certificate Type: Final Date Issued: 08/19/2021</p>
<p>This building is subject to this Building Code: 2014</p>		
<p>This Certificate of Occupancy is associated with job# 210180034-01</p>		
<p>B. Construction Classification: I-D: 1 HOUR PROTECTED Building Occupancy Group classification: E - EDUCATIONAL Multiple Dwelling Law Classification: Not Available</p>		
<p>No.of stories: 5</p>	<p>Height in feet: 66</p>	<p>No.of dwelling units: Not Available</p>
<p>C Fire Protection Equipment: Fire Alarm System</p>		
<p>D Parking Spaces and Loading Berths: Open Parking Spaces: Not Available. Enclosed Parking Spaces: Not Available. Total Loading Berths: Not available</p>		
<p>E. This Certificate is issued with the following legal limitations: Restrictive Declaration: None Zoning Exhibit: None BSA Calendar Number(s): None CPC Calendar Number(s): None</p>		
<p>Borough Comments:</p>		

Borough Commissioner

Commissioner



Permissible Use and Occupancy

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

Description of Use:	Schools Accessory offices						Exceptions:	
Floor 4	E	3	60	3		210180034	Final	
Description of Use:	Schools Accessory offices						Exceptions:	
Floor 4	E	247	60	3		210180034	Final	
Description of Use:	Schools Classrooms						Exceptions:	
Floor 5	E	3	60	3		210180034	Final	
Description of Use:	Schools Accessory offices						Exceptions:	
Floor 5	E	247	60	3		210180034	Final	
Description of Use:	Schools Classrooms						Exceptions:	
Roof	F-2					210180034	Final	
Description of Use:	Mechanical and/or electrical equipment rooms Elevator machine room & mechanical room						Exceptions:	

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

