

Application: Brilla Caritas

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

Entry 1 School Info and Cover Page

Completed Jul 29 2021

[Instructions](#)

Required of ALL Charter Schools

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

Entry 1 School Information and Cover Page

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

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

BASIC INFORMATION

a. SCHOOL NAME

(Select name from the drop down menu)

BRILLA CARITAS CHARTER SCHOOL 320700861160

a1. Popular School Name

Brilla Caritas

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

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

SUNY BOARD OF TRUSTEES

c. DISTRICT / CSD OF LOCATION

CSD #10 - BRONX

d. DATE OF INITIAL CHARTER

1/2019

e. DATE FIRST OPENED FOR INSTRUCTION

9/2020

h. SCHOOL WEB ADDRESS (URL)

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

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

99

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

96

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

Check all that apply

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

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

Yes

12. NAME OF CMO/EMO AND ADDRESS

| | |
|-------------------------|--|
| NAME OF CMO/EMO | Seton Education Partners |
| PHYSICAL STREET ADDRESS | 441 E 148th St |
| CITY | Bronx |
| STATE | NYYNYNew York |
| ZIP CODE | 10455 |
| EMAIL ADDRESS | matt@setonpartners.org |
| CONTACT PERSON NAME | Matt Salvatierra |

FACILITIES INFORMATION

m. FACILITIES

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

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

School Site 1 (Primary)

m1. SCHOOL SITES

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

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

m1a. Please provide the contact information for Site 1.

| | Name | Work Phone | Alternate Phone | Email Address |
|---|-------------------|------------|-----------------|---------------|
| School Leader | Zoranlly Castillo | | | |
| Operational Leader | Andrew Morris | | | |
| Compliance Contact | Andrew Morris | | | |
| Complaint Contact | Andrew Morris | | | |
| DASA Coordinator | Andrew Morris | | | |
| Phone Contact for After Hours Emergencies | Andrew Morris | | | |

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

Private Space

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

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

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

Site 1 Certificate of Occupancy (COO)

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

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

Site 1 Fire Inspection Report

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

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

CHARTER REVISIONS DURING THE 2020-2021 SCHOOL YEAR

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

No

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

Yes

ATTESTATIONS

p. Individual Primarily Responsible for Submitting the Annual Report.

| | |
|-----------------|--|
| Name | Matt Salvatierra |
| Position | Chief Financial Officer |
| Phone/Extension | 718-226-0336 |
| Email | matt@setonpartners.org |

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

Responses Selected:

Yes

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

Responses Selected:

Yes

Signature, Head of Charter School



Signature, President of the Board of Trustees



Date

Jul 29 2021

Thank you.



Entry 3 Accountability Plan Progress Reports

Completed Aug 17 2021

Instructions

SUNY-Authorized Charter Schools ONLY

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

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

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

Entry 4 - Audited Financial Statements

Completed Nov 1 2021

Required of ALL Charter Schools

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

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

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS - 06

Filename: BRILLA COLLEGE PREPARATORY CHARTER OWYejnY.pdf Size: 4.2 MB

Entry 4a - Audited Financial Report Template (SUNY)

Completed Nov 1 2021

Instructions - SUNY-Authorized Charter Schools ONLY

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

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

BC 2020-21 Audited Financial Statement

Filename: BC 2020 21 Audited Financial State cz4Nwyi.xlsx Size: 176.4 kB

Entry 4c - Additional Financial Documents

Incomplete Hidden from applicant

Instructions - Regents, NYCDOE and Buffalo BOE authorized schools must upload financial documents in this section **by November 1, 2021**. The items listed below should be uploaded, with an explanation if not applicable or available. For example, a "federal Single Audit was not required because the school did not expend federal funds of more than the \$750,000 Threshold."

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

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

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

Entry 4d - Financial Services Contact Information

Incomplete Hidden from applicant

Instructions: Please enter the contact information for school staff, firms or other entities providing financial services to the education corporation **by November 1, 2021.**

Form for "Financial Services Contact Information"

1. School Based Fiscal Contact Information

| | School Based Fiscal Contact Name | School Based Fiscal Contact Email | School Based Fiscal Contact Phone |
|--|----------------------------------|-----------------------------------|-----------------------------------|
| | | | |

2. Audit Firm Contact Information

| | School Audit Contact Name | School Audit Contact Email | School Audit Contact Phone | Years Working With This Audit Firm |
|--|---------------------------|----------------------------|----------------------------|------------------------------------|
| | | | | |

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

| | Firm Name | Contact Person | Mailing Address | Email | Phone | Years With Firm |
|--|-----------|----------------|-----------------|-------|-------|-----------------|
| | | | | | | |

Entry 5 - Fiscal Year 2021-2022 Budget

Completed Jul 29 2021

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

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

Instructions - SUNY authorized charter schools should download the [2021-2022 Budget and Quarterly Report Template](#) on the SUNY website or Epicenter and upload the completed template into the portal **by November 1, 2021**.

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

2021-22 BCE Budget Report

Filename: 2021 22 BCE Budget Report.xlsx **Size:** 533.0 kB

Entry 6 - Board of Trustees Disclosure of Financial Interest Form

Completed Jul 29 2021

Required of ALL Charter Schools by August 2

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

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

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

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

Brilla Schools - FY21 Board Disclosures

Filename: Brilla Schools FY21 Board Disclos ZXTxx03.pdf **Size:** 3.8 MB

Entry 7 BOT Membership Table

Completed Jul 30 2021

Instructions

Required of All charter schools

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

Entry 7 BOT Table

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

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

| | Trustee Name | Trustee Email Address | Position on the Board | Committee Affiliations | Voting Member Per By-Laws (Y/N) | Number of Terms Served | Start Date of Current Term (MM/DD/YYYY) | End Date of Current Term (MM/DD/YYYY) | Board Meetings Attended During 2020-2021 |
|---|----------------|-----------------------|-----------------------|------------------------|---------------------------------|------------------------|---|---------------------------------------|--|
| 1 | Charles Bozian | | Treasurer | Finance | Yes | 2 | 06/15/2021 | 06/14/2024 | 10 |
| 2 | Eric Eckholdt | | Chair | Finance | Yes | 3 | 07/01/2019 | 06/30/2022 | 11 |
| 3 | James Jones | | Trustee/Member | Finance | Yes | 2 | 06/15/2021 | 06/14/2024 | 11 |
| 4 | Elena Sada | | Trustee/Member | Academic, Ad Hoc | Yes | 2 | 06/15/2021 | 06/14/2024 | 9 |
| 5 | Mary O'Grady | | Trustee/Member | None | Yes | 1 | 04/01/2019 | 03/30/2022 | 10 |

| | | | | | | | | | |
|---|------------------|--|----------------|------------------|-----|---|------------|------------|----|
| 6 | Stephanie Saroki | | Trustee/Member | Academic, ad hoc | Yes | 3 | 07/01/2019 | 06/30/2022 | 10 |
| 7 | Brian Carty | | Trustee/Member | Ad Hoc | Yes | 3 | 07/01/2019 | 06/30/2022 | 11 |
| 8 | Rick Ramierz | | Secretary | None | Yes | 3 | 07/01/2019 | 06/30/2022 | 8 |
| 9 | Darla Romfo | | Trustee/Member | None | Yes | 1 | 07/01/2019 | 06/30/2022 | 10 |

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

Yes

1b. Current Board Member Information

| | Trustee Name | Trustee Email Address | Position on the Board | Committee Affiliations | Voting Member Per By-Laws (Y/N) | Number of Terms Served | Start Date of Current Term (MM/DD/YYYY) | End Date of Current Term (MM/DD/YYYY) | Board Meetings Attended During 2020-2021 |
|----|--------------|-----------------------|-----------------------|------------------------|---------------------------------|------------------------|---|---------------------------------------|--|
| 10 | David Ingles | | Trustee/Member | Finance | Yes | 1 | 10/20/2020 | 10/19/2023 | 9 |
| 11 | | | | | | | | | |
| 12 | | | | | | | | | |
| 13 | | | | | | | | | |
| 14 | | | | | | | | | |
| 15 | | | | | | | | | |

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

No

2. INFORMATION ABOUT MEMBERS OF THE BOARD OF TRUSTEES

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

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

3. Number of Board meetings held during 2020-2021

12

4. Number of Board meetings scheduled for 2021-2022

12

Thank you.

Entry 8 Board Meeting Minutes

Incomplete Hidden from applicant

Instructions - Required of Regents, NYCDOE, and Buffalo BOE Authorized Schools ONLY

Schools must upload a complete set of monthly board meeting minutes (July 2020-June 2021), which should match the number of meetings held during the 2020-2021 school year, as indicated in the above table. The minutes provided must be the final version approved by the school's Board of Trustees and may be uploaded individually or as one single combined file. Board meeting minutes must be submitted by August 2, 2021.

Entry 9 Enrollment & Retention

Completed Aug 2 2021

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

ALL charter schools must complete this section. Describe the good faith efforts the charter school has made in 2020-2021 toward meeting targets to attract and retain the enrollment of Students with Disabilities (SWDs), English Language Learners (ELLs), and students who are economically disadvantaged. In addition, describe the school's plans for meeting or making progress toward meeting its enrollment and retention targets in 2021-2022.

Entry 9 Enrollment and Retention of Special Populations

[Instructions for Reporting Enrollment and Retention Strategies](#)

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

Recruitment/Attraction Efforts Toward Meeting Targets

| | Describe Recruitment Efforts in 2020-2021 | Describe Recruitment Plans in 2021-2022 |
|--|---|---|
| | Brilla Caritas is located in the University Heights neighborhood of the North Bronx. University Heights is a high density neighborhood and predominantly Latino. One third of the population lives below the poverty line and receives public assistance. As such, for the 2020-21 Brilla's goal was to | |

| | | |
|-----------------------------------|---|----------------------|
| <p>Economically Disadvantaged</p> | <p>attract students who qualify for Free & Reduced Lunch. Brilla recruits students and families normally through grassroots efforts with a specific focus in Community School District 10 which includes University Heights, Kingbridge, Norwood neighborhoods. However, this year due to the pandemic, we had to reach our families through various methods including socially distanced outdoor tablings, virtually via zoom, and over the phone. We used QR codes in all of our collateral so as to avoid any cross contamination and emailed our application and information to all our community partners. Brilla partnered with local UPK programs, community programs such as Trabajamos Community Head Start, St. Tolentine Head Start, Little Inventors Child Care, Round the Clock Nursery and held virtual open houses due to the pandemic. Additionally, we held virtual information sessions via zoom in the morning, afternoons and evenings to assist families with understanding how to complete an application. Additionally, we assisted families over the phone. As a result 92% of our students are free and reduced.</p> | <p>Same at 20-21</p> |
| | <p>020-21: Brilla’s goal is to attract English Language Learners. Brilla partnered with local UPK programs, Trabajamos Community Head Start, St. Tolentine Head Start, Little Inventors Child Care, Round the</p> | |

| | | |
|-----------------------------------|---|----------------------|
| <p>English Language Learners</p> | <p>Clock Nursery and held information sessions. Spanish speaking staff members translate all of the virtual information sessions and open houses in Spanish for Spanish speaking families and students. Brilla employs a community relations and recruitment manager to make inroads with this population.</p> | <p>Same at 20-21</p> |
| <p>Students with Disabilities</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 University Heights area to deliver high quality virtual information sessions. Brilla's SETSS teacher and Special Education Coordinator were included in sessions to be able to answer questions regarding special education. They also held their own virtual student services orientation. This process ensures families of our capacity to serve their students' needs. We're estimating Students with disabilities enrollment at 22% next year. Brilla added resources to its Student Services team to further identify needs of Students with disabilities from K-1.</p> | <p>Same at 20-21</p> |

Retention Efforts Toward Meeting Targets

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

Entry 10 - Teacher and Administrator Attrition

Completed Jul 29 2021

Form for "Entry 10 - Teacher and Administrator

Attrition" Revised to Employee Fingerprint Requirements Attestation

A. TEACH System - Employee Clearance

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

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

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

B. Emergency Conditional Clearances

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

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

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

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

Attestation

Responses Selected:

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

Entry 11 Percent of Uncertified Teachers

Incomplete Hidden from applicant

Instructions

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

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

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

Entry 11 Uncertified Teachers

School Name:

Instructions for Reporting Percent of Uncertified Teachers

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

The table below reflects the information collected through the online portal for compliance with New York State Education Law 2854(3)(a-1) for teaching staff qualifications. Uncertified teachers are those not certified pursuant to the State Certification Requirements established by the NYSED Commissioner of Education. Enter the relevant full-time equivalent (FTE) count of teachers in each column. For example, a school with 20 full-time teachers and 5 half-time teachers would have an FTE count of 22.5.

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

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

| | FTE Count |
|--|-----------|
| i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2021) | |
| ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2021) | |
| iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2021) | |
| iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2021) | |
| Total Category A: 5 or 30% whichever is less | 0 |

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

| | FTE Count |
|--|-----------|
| i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2021) | |
| ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2021) | |
| iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2021) | |
| iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2021) | |
| Total Category B: not to exceed 5 | 0 |

CATEGORY C: PLUS 5 ADDITIONAL UNCERTIFIED TEACHERS

| | FTE Count |
|--|-----------|
| i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2021) | |
| ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2021) | |
| iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2021) | |
| iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2021) | |
| Total Category C: not to exceed 5 | 0 |

CATEGORY D: TOTAL FTE COUNT OF UNCATEGORIZED, UNCERTIFIED TEACHERS

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

| | FTE Count |
|------------------|-----------|
| Total Category D | |

CATEGORY E: TOTAL FTE COUNT OF CERTIFIED TEACHERS

| | FTE Count |
|------------------|-----------|
| Total Category E | |

CATEGORY F: TOTAL FTE COUNT OF ALL TEACHERS

Please do not include paraprofessionals, such as teacher aides.

| | FTE Count |
|------------------|-----------|
| Total Category F | |



Thank you.

Entry 12 Organization Chart

Incomplete Hidden from applicant

[Instructions](#)

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

Upload the 2020-2021 **Organization Chart**. The organization chart should include position titles and reporting relationships. Employee names should not appear on the chart

Entry 13 School Calendar

Completed Jul 30 2021

[Instructions for submitting School Calendar](#)

Required of ALL Charter Schools

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

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

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

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

[Brilla FY22 Academic Calendar](#)

Filename: Brilla FY22 Academic Calendar rqVC000.pdf **Size:** 181.8 kB

Entry 14 Links to Critical Documents on School Website

Completed Jul 29 2021

Instructions

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

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

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

Form for Entry 14 Links to Critical Documents on School Website

School Name: **Brilla Caritas**

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

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

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

Thank you.



Entry 15 Staff Roster

Incomplete Hidden from applicant

[INSTRUCTIONS](#)

Required of Regents-Authorized Charter Schools ONLY

Please click on [the MS Excel Staff Roster Template](#) and provide the following information for ANY and

ALL instructional and non-instructional employees.

- Full name for any and all employees
- TEACH IDs for any and all employees
- Using the drop down menu, select a role/position (or the best fit) for each employee in the charter school. (Please provide additional information to the Notes Section of the Staff Roster Template as necessary)
- Date of hire and employment start dates
- Number of years each employee has had in their respective professions
- Number of years each employee has had in their current role in the charter school
- Using the drop down menu, select the correct explanation as to why a teacher is teaching outside of their certification area.



BRILLA
Public Charter Schools

Brilla Caritas Elementary School
2020-21 ACCOUNTABILITY PLAN
PROGRESS REPORT

Submitted to the SUNY Charter Schools Institute on:

August 11, 2021

By Michael Carbone

2336 Andrews Ave N, Bronx, NY 10468

(347) 523-5823

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

Michael Carbone (Chief Academic Officer), David Morales (Senior Director of Data), and Zoranlly Burgos (Caritas Elementary Principal), prepared this 2020-21 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) |
| Charles Bozian | Treasurer | Chair of Finance Committee |
| Brother Brian Carty, FSC | | Member of Academic Committee |
| Eric J. Eckholdt | Chair | Member of Finance Committee, Member of Academic Committee |
| Stephanie Saroki de Garcia | | Chair of Academic Committee |
| Richard Ramirez | Secretary | |
| James Jones | | Chair of Audit Committee, Member of Finance Committee |
| Elena Sada | | Member of Academic Committee |
| Mary O’Grady | | |
| Darla Romfo | | Member of Academic Committee |
| David Ingles | | Member of Finance Committee |

Zoranlly Burgos has served as the school leader since 2019.

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. At Brilla Caritas Elementary, opened in Fall of 2020, we now serve students in grades K-1. Our school population closely mirrors that of our surrounding community: in the 2020-21 school year, our student population was 90% Latino and 8% Black/African American; 99% of our students were economically disadvantaged; 12% received Special Education services and 48% were designated as English Language 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.** Because we believe in the inherent dignity and potential of every child, we have high expectations for our students’ academic achievement and conduct that make no excuses based on their background or socio-economic status.
- **Lead with Character.** Good character makes for a meaningful life, produces lasting personal and social happiness and contributes to academic success. The development of the virtues of Courage, Justice, Wisdom, and Self-control in students is central to our educational mission.
- **Results Matter.** Brilla relentlessly focuses on high student performance on standardized tests and other objective measures because we hold ourselves accountable for preparing students personally and academically in ways that will enable them to succeed at the best high schools and colleges.
- **Choice & Commitment.** Students, their parents, faculty and staff of Brilla College Prep make a choice to participate in our unique and innovative program. Everyone must make and uphold a commitment to the school and to each other to put in the time and effort required to achieve success.
- **More Time.** There are no shortcuts. Only with an extended school day and year will students have the time to acquire the academic knowledge, skills and habits that will prepare them for success in college and in life.
- **Teach the Best Content.** All Brilla students learn math and science while also becoming familiar with the classics of Western Civilization, because of the way the traditional liberal arts convey truth, beauty, and goodness, and because students need the world’s best content in order to become good citizens and be competitive globally.

Due to the immense challenges presented by the global pandemic, Brilla schools partnered with Maria Droste Counseling Services to provide intensive, crisis counseling for select students, family members, and staff to strengthen our commitment to a holistic approach to education. Further, to begin the year, our Advisory block was lengthened to ensure adequate community building and relationships with students and families could be built. Additionally, all families were provided with a laptop that students could utilize at home as well as, in certain instances, wireless connection devices to ensure virtual participation and access. Because Brilla schools benefit from being located in private space, we were able to offer in-person learning opportunities throughout the school year as a service to our students and families in a safe and secure manner. Finally, in accordance with our commitment to a holistic education, Brilla was still able to offer the Fine and Applied Arts programming to all students, both virtual and in-person while adhering to all Department of Health Guidelines.

Brilla Caritas successfully opened and welcomed the kindergarten cohort in the fall of 2020 in a safe, organized and personalized way. In fall of 2020, families were given the option to choose between two program options for their child's learning. Families were able to choose between a fully-remote or fully in-person model. The fully remote model invited students to attend all scheduled classes including Fine and Applied Arts from their homes. The fully in-person model invited students the opportunity to receive in-person instruction Monday through Friday in a smaller classroom setting. Families were given opportunities throughout the year to switch between models if their current family situation changed and a different support was needed. Whether students chose In-person or the fully-remote model, they were given the same exact content as their counterparts (adjusted to be taught virtually) and met the same minutes. Kindergarten students and students with disabilities, more specifically those with 'ICT' listed on their IEP, were given the opportunity to attend school 100% in-person. Students with disabilities were placed in the ILC (Inclusive Learning Classroom). This allowed them to still learn virtually with their peers and ensured that IEP goals were being addressed.

Due to CDC requirements, classrooms were split into smaller group sizes. Teachers taught a classroom of 12-15 students with the occasional support of a Seton Teaching Fellow. In this model, teachers were able to use I-Ready and RazKids to give students targeted instruction at their level while teaching an even smaller group of students within the classroom. While remote, teachers used a combination of whole group and small group instruction with the addition of one-on-one sessions for those that may have needed it. Teachers checked in twice weekly with a phone call home to see if students or families needed any emotional, social or academic support. Teachers successfully used various platforms Zoom and Nearpod to engage students with the virtual content. I-Ready and RAZ Kids were also employed virtually for students to be able to receive digital instruction at their level. This past year, much focus was put on literacy and the ability to give students small group instruction whenever possible in this domain. This looked like bringing in RazKids as a blended-learning intervention. Targeted Literacy Block (TLB) had additional time added so that teachers could have one group with them, one on a blended learning program and one doing word work activities. Daily, students were able to attend all three literacy blocks.

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 |
| 2018-19 | | | | | | | | | | | | | | |
| 2019-20 | | | | | | | | | | | | | | |
| 2020-21 | 98 | | | | | | | | | | | | | 98 |

GOAL 1: ENGLISH LANGUAGE ARTS

Goal 1: English Language Arts

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

BACKGROUND

Brilla believes that effective, high quality English Language Arts instruction does not solely rely on the assumption and discernment of interconnected skills, but believes that the skills instruction must be embedded within engaging, complex content. At Brilla the utilization of the New York Next Generation State Standards for Language Arts serves as the foundation for our English Language Arts programming which is then thoughtfully combined with the powerful content of the Core Knowledge curriculum (K-4) and Wit and Wisdom curriculum (5-8). In order to ensure that students are learning a variety of literacy skills – oracy, language use, literary analysis, nonfiction analysis, foundational skills, and writing – Brilla has aligned the curriculum to ensure consistency and an opportunity for deeper engagement within content. Through this explicit work done over the course of the past two years, Brilla has aligned domains of standards and content that allow students authentic interaction and opportunities to represent mastery in multiple ways while also ensuring their preparedness for the state assessments.

Core Knowledge and Wit and Wisdom both align with the classical tradition of the Brilla model – allowing students to interact and learn from both a historical and contemporary perspective grounded in complex texts and topics. Further, both of these curricula form a spiraling foundation of knowledge and literacy skills that is consistently built upon over the course of a Brilla student’s career. This spiraled approach ensures that students enter each new year with the requisite knowledge and skills to immediately interact with more complex tasks and content. Over the course of the 2019-2020 school year, Brilla’s Director of Elementary Content worked with select in-house curriculum writers to ensure deeper alignment between Reading, Writing, Science & Social Studies and the Arts. This purposeful alignment allows students to engage in content and skill building with depth and focus, while exposing them to a variety of genres about a similar topic. This coherence was further improved with the revision and addition of curricular unit plans – critical documents that allow teachers to unpack the purpose, skills, standards, and criteria for mastery of content – in order to improve their instruction and student outcomes. Along with these unit plans, a unit unpacking protocol was formally adopted and implemented to ensure deep understanding and mastery by teachers before implementation with students. With a more sequenced and content-heavy curriculum, teachers also engage in regular lesson studies to deepen specific understandings of content and pedagogy each week.

Moreover, one of the strongest programmatic components of the Core Knowledge materials is its holistic, scientifically-grounded Foundational Skills curriculum and materials. During the 2019-2020 school year, this K-2 component of the curriculum was further developed to align with our Targeted Literacy Block. As Brilla is grounded in the classical tradition, a tradition which is deeply vested in the intense literary abilities across history, the foundation of the K-2 literacy program is exceptionally important. The Core Knowledge Skills curriculum provides students an opportunity to

practice and demonstrate mastery of critical standards while still interacting with comprehensive content.

At Brilla the development of a high-impact literacy program is essential to our model. Brilla's literacy program is comprised of several components – Read Aloud, Writing, Nonfiction Studies (Science and Social Studies), Close Reading, Skills, and Targeted Literacy.

- 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.
- Nonfiction Studies (Science and Social Studies): During nonfiction studies, students deepen their understanding of the history and science introduced during Read Aloud through experiential learning opportunities, projects, and planned Socratic Dialogue. In some instances students also engage with additional texts, such as nonfiction articles, in order to improve their depth of interaction with literary analysis and content knowledge.
- 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.
- Targeted Literacy: The essential building blocks of reading include both explicit teaching of strategies and authentic opportunities to practice the strategies. As part of Brilla's goal to guarantee 90% of students are reading on grade level by the end of second grade, Brilla worked with the Lavinia Group, a respected early literacy third party to help design a literacy block that includes Guided Reading, Independent Reading, and Literacy Circles differentiated across grade levels. During Targeted Literacy students read independently – practicing the reading behaviors specifically aligned to their needs and practiced with coaching during Guided Reading lessons. Students interact with both pre-selected, high-engagement texts during Guided Reading and build a love of reading by choosing high interest texts on their independent reading level. Libraries consist of classically aligned, content rich, and culturally relevant fiction and non-fiction leveled texts. Students are homogeneously grouped (groups no larger than eight) depending on a triangulation of STEP achievement data, NWEA MAP data and individual conferencing data during Targeted Literacy. This small grouping allows students to grow at faster rates than traditional reading programs. Throughout the year, scholars build reading stamina and work to accomplish individual reading goals, set collaboratively with the teacher based on analysis of achievement data and ongoing progress monitoring. Teachers coach students to achieve their goals during one-on-one conferring sessions anchored in their comprehension, accuracy, or fluency.
- 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.

- **Literacy Skills:** During Literacy Skills, scholars develop the phonics, grammar, and penmanship skills needed to make and convey meaning across all disciplines. Scholars learn through repetition, memorization, and phonetic and grammatical analysis of the English language. Literacy Skills is a part of Brilla's literacy program in grades K-2. By 3rd and 4th grade, the grade majority no longer needs direct instruction in this area, as they are reading to learn, rather than learning to read. Instead, 3rd and 4th graders receive additional intervention and independent reading with conferring to ensure students have the necessary foundational elements for successful reading.
- **Blended Learning:** Scholars receive adaptive, individualized instruction from our suite of computerized blended programs for at least 20 minutes per day. In grades K-4, students participate in iReady, an adaptive and malleable online reading program that aligns to both the Common Core State Standards as well as NWEA skills sequences. In grades 5-8, students engage with Achieve3000, an adaptive program that builds students' literacy skills through in-depth text analysis.

The Targeted Literacy Block continues to be a new, innovative approach to strategic reading development for the 2019-2020 school year. Targeted Literacy allows teachers to become experts of specific reading levels and focus on strategies and differentiated techniques to grow students. Students will transition across classrooms depending on their reading level to receive this specialized instruction through Guided Reading small groups, Independent Reading with conferring, and Literacy Circles with facilitated discussion. This block was designed to simultaneously support Brilla's large MLL and SwD population as well as students above grade level expectations in developmentally-appropriate small groups.

Brilla uses a combination of summative and formative assessments to measure efficacy of both the curricula used, and teachers' instructional practices. These assessments include teacher-developed assessment instruments, and standardized assessments, including the Northwest Evaluation Association (NWEA) Measures of Academic Progress (MAP). MAP uses computer-based adaptive assessments to evaluate individual students' proficiency levels. Students' scores are generated immediately, and full performance data with detailed information about specific concepts is available within 24 hours. At the end of each quarter (2-4) and trimester (5-8), all students take an Interim Assessment to evaluate their mastery of the standards taught throughout the marking period. 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:

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- Daily questioning during instruction to gauge student thinking and understanding
- Standards-based rubrics to evaluate students during writing assignments or projects
- 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
- Reading comprehension / running records to assess scholars' reading skills
- Monthly (K-4) and unit (5-8) assessments include a variety of question types (multiple choice, open response, etc.) to specifically assess standards mastery covered in the week/unit

The instructional program of Brilla Schools is facilitated by the academic leadership team, which consists of the Chief Academic Officer, the central Academics Team, School Principals, Assistant Principals and Content Leads. 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 workshops centered around: data and assessment, school culture, curriculum, instructional practice, etc.
- Collaborative planning and lesson/unit studies in which a group of grade-level teachers meet to unpack and internalize lessons and units before implementation in order to norm criteria for success and high-impact instruction
- External trainings facilitated by industry experts, including a continued partnership with Lavinia Group and University of Chicago Reading and Assessment
- High level walk-throughs and learning walks facilitated by top level leadership, to gauge the overall quality of the instructional program; including instructional priority alignment

During the 2020-2021 school year, a variety of new strategies were employed to teach literacy in kindergarten. In order to allow time for the additional literacy focus, Non-Fiction Studies was removed and daily team preparation was provided so teachers could attend leader facilitated training to deepen their content knowledge. Friday MIP meetings were also employed to focus on analyzing data from reading assessments, like STEP and NWEA, and in order to make successful intervention scopes and receive instruction on how to progress monitor students during these groups. In-person students received the whole group read aloud, writing and skills and then had a 3 rotation Targeted Literacy Block. Targeted Literacy Block (TLB) had additional time added so that teachers could have one group of students with them, one group on a blended learning program and one doing word work activities. Daily, students were able to attend all three literacy blocks. Remote teachers generally had one group that met with the teacher and one group on I-ready or RazKids and then had the students switch. Minutes of the remote day were slightly shorter than the in-person students. This allowed teachers to hold one on one meetings with students daily to help coach them around specific goals.

In order to best support teachers, Brilla employed Lavinia Group to coach leaders on how to turn key professional development sessions around literacy throughout the year. The Lavinia coach support leaders identify teacher gaps in literacy and develop action plans to support academic

achievement. In turn, leaders worked hard to coach teachers how to analyze classroom data, such as exit tickets, running records and general observations and strategically make new lesson plans or changes to scopes and sequences. In group sessions, Lavinia Group helped teachers with specific student goal creation and action plan creation. Student goal creation and progress monitoring of those goals were a big part of this past year's focus. In addition, students had in-school and at-home access to I-Ready and RAZ Kids. This allowed students to have independent reading time daily during the school day and at home. Finally, teachers began to gain the knowledge of how to triangulate data and look at more than one assessment or data point in order to make purposeful reading intervention scopes.

METHOD

During the 2020-2021 school year, Brilla Veritas 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 2020-2021 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 65th 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.

RESULTS AND EVALUATION

Due to this being the founding year of Caritas, there are currently no New York State assessment scores available to report on. However, when comparing students to the Brilla NWEA targets Caritas missed the goal with both remote and in-person students achieving proficiency of 34%. There are several factors that could have directly impacted this score, which are not limited to but include the impact of interrupted learning. As well as data validity due to the number of students who tested remotely. Remote teachers were supporting and providing their remote students with quality instruction, and providing a testing environment without adult support in the home. This remote set-up did not allow for full teacher proctoring ability. Many of the lowest scores came from MLL and SWD. However, by the end of the year we did note some literacy gains and was evident by the elementary school STEP data for all.

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NWEA ELA

2020-21 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 | [N/A] | [N/A] | [N/A] |
| 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 | [N/A] | [N/A] | [N/A] |
| 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 ¹ | [N/A] | [N/A] | [N/A] | [N/A] |
| 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. ² | 2+ students | 75% | [N/A] | [N/A] | [N/A] |

¹ 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

² <https://www.nwea.org/content/uploads/2020/02/NY-MAP-Growth-Linking-Study-Report-2020-07-22.pdf>.

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End of Year Performance on 2020-21 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 ³ | Number Tested | Percent Proficient | Number Tested |
| 3 | N/A | N/A | N/A | N/A |
| 4 | N/A | N/A | N/A | N/A |
| 5 | N/A | N/A | N/A | N/A |
| 6 | N/A | N/A | N/A | N/A |
| 7 | N/A | N/A | N/A | N/A |
| 8 | N/A | N/A | N/A | N/A |
| All | N/A | N/A | N/A | N/A |

End of Year Growth on 2020-21 NWEA MAP [ELA] Assessment By All Students

| Grades | Median Growth Percentile | Number Tested |
|--------|--------------------------|---------------|
| K | 48 | 94 |
| All | 48 | 94 |

ADDITIONAL CONTEXT AND EVIDENCE

The fall administration of NWEA took place over multiple weeks in October due to other priorities. Additionally, the assessment was given both virtually and in-person to accommodate multiple modalities of learning. Younger grades showed a historically inflated performance in total percentile due to testing environment differences. As such, many students' Fall to Spring results and overall growth should be considered carefully as the validation of environment coupled with other metrics points to many students dropping over the course of the year.

At Brilla Caritas, it was noted that many parents helped with the first assessment in the fall for students who were fully remote. Some of our kindergarten scholars were getting scores of 2nd and 3rd grade levels their first week in our school building. With that being said, when they tested in the spring, we were able to have families bring their scholars in to be tested. This caused scores to be

³ 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.

more realistic of where students truly were but did not show the growth expected. An issue we saw arise in the spring was the decline in student computers.

While Spring results were more valid and accurate of where students are, the growth was challenging to see due to the inflated scores from the fall assessments. In addition, for the spring assessments, we were able to get more students to take the assessments in-person due to the fact that as the school year went on, more parents became comfortable with the state of the virus and began to enroll their students in our in-person program more frequently than they had in the fall. Parents had the ability to opt in or out at different points in the school year and our spring trimester saw a large uptick in parents opting for in-person learning.

| Grades | % Students at or above Grade level proficiency | Average Step Level Growth Fall - Spring | Number Tested |
|--------|--|---|---------------|
| K | 29% | 2.3 | 95 |

ACTION PLAN

In summer of 2018, we expanded our partnership with the Lavinia Group to innovate around a differentiated, encompassing approach to literacy development in our younger grades (K-2) through Targeted Literacy. This block, conceived by our Chief Academic Officer and Lavinia Group, seeks to ensure sustained growth and achievement in literacy development to prepare students for the rigor of our third and fourth grade curriculum. This program does not replace our Core Knowledge curriculum, but enhances and complements it through the inclusion of reading best practices and small group instruction utilizing a variety of junior classic texts. During the 2020-2021 school year, a series of teacher trainings and workshops was developed and implemented to ensure the high quality fidelity and high impact expectations of this block is realized.

In 2019-2020, in recognition of the expertise needed to improve and sustain a high performing school, we expanded our staff capacity to focus on continued improvement of our ELA program by adding a Director of Instructional Development, Director of Elementary Content, and Director of Elementary Student Services, as well as two instructional coaches who work at the direction of the Chief Academic Officer. Additionally, the Director of Elementary Content has been capacitated with an in-house Elementary Curriculum Writer for the 2021-2022 school year. The Director of Elementary Students Services has been capacitated and will provide leadership capacity to our growing Student Services staff and focus on the alignment and execution of academic interventions for students identified as requiring services and students transitioning in our intervention cycle. The Student Services Team will begin creating differentiated materials to supplement our Tier 1 literacy program that ensure inclusion and acquisition of knowledge and skills is both related to the core literacy content as well as ensure these students make gains. Additionally, Brilla has identified programmatic weaknesses in the development of vocabulary for our Multi-Language Learners through multiple data sources. Given the large population of MLLs the school serves, and the

success of our K-2 MLL program, we need to improve our upper elementary and middle school success for English Language Learners. By ensuring that all elementary schools and middle schools now have their own Student Services Leaders, a more purposeful approach to programming can be implemented. Further, in 2018-2019 the instructional leadership team conducted a Learning Walk Protocol, modeled after Instructional Rounds, to develop a deeper approach to the collection and analysis of instructional moves based on differentiated data points, add coherence and structure to the professional development of school and grade level leaders, and provide ongoing content and instruction support around promising practices to all Brilla schools. These Learning Walks, now fully implemented, will provide centralized staff the opportunity to create responsive teacher and leader workshops to ensure fidelity and quality in implementation of the literacy program.

Brilla will also continue to leverage professional development to strengthen instruction in literacy. In order for students to have access to high-quality instruction that will lead to significant academic progress, teachers need to deeply understand the curriculum and content. It is critical that teachers have an understanding of the Next Generation Standards and are able to access resources that help break down the standards. Teachers need to be able to identify the difference between a core foundational standard for the grade from those standards that are simply ‘supporting’ or ‘additional’ standards. With this knowledge, teachers can then prioritize which standards to go deep on and which can be cut from curriculum or not need that much focus (specifically if pacing is a challenge due to scholars being behind academically). A depth of content knowledge also better prepares teachers to anticipate misconceptions, understand student pathways of learning, and allows teachers to better shift the cognitive load to students. While growth was made in this area last school year, in 2021-2022 the focus will be to also deepen teachers’ understanding of the Classical Tradition and philosophical elements included within it – the Transcendentals (Truth, Beauty, Goodness), along with a deeper dive into how reading is learned.

Through professional development, systems and procedures, teachers and Brilla staff will develop a deep understanding of their curriculum and content. One way we aim to achieve this is through unit studies prior to the launch of a new unit along with intellectual prep protocols. Approximately two weeks before the beginning of a new unit, teachers will analyze the upcoming unit by looking at the standards addressed, identify a rigorous and engaging essential question, complete the end of unit assessment to understand what student mastery looks like, and break down the key content and knowledge goals of the unit. On a daily basis, teachers will complete lesson internalization guides, which aim to accomplish similar objectives as the unit study, on a more micro level. These lesson internalization guides will prompt teachers to think about the standards, objective, task/activity, and end of lesson assessment (exit ticket), ensuring that all four components are aligned. These guides will also prompt teachers to identify the most crucial questions that will promote student mastery to ask during the lesson, with scripted, exemplar responses. Through coaching and feedback from the grade and content lead, these unit maps and lesson internalization guides are one way Brilla intends to promote and develop content knowledge. Further, 2021-2022 will involve “Looking at Student Work” protocols that allow teachers to, on an interim basis, check for the quality of student work during the unit to determine corrections and increasing opportunities for mastery demonstration and complexity in literacy. Additionally, in response to the extended school closure, each student will receive personalized intervention four out of five days per week to

participate in corrective instruction. In Kindergarten - 2nd grade, this instruction will be through Wilson's Foundations program. This program, aligned with Science of Reading research and literacy best practices, will be personalized and implemented in small group instruction. In 3rd and 4th grade, teachers will create groups based on student NWEA and STEP data for either targeted literacy instruction or the Wilson Reading Program based on student need. The Wilson Reading Program is a research-based effective program for students who are significantly behind grade level in reading. Schedules for all grades have been made intentionally to ensure as many highly qualified adults as possible are available to teach small groups during the intervention block. All staff teaching intervention groups will collect data weekly, which will be analyzed about every six weeks at scheduled intervention planning meetings. At those meetings, staff will move students into different groups as needed based on the data. In addition, Students in K-2 will receive an extended skills block to work on language skills and foundational reading strategies - allowing students, especially language learners, and teachers to dive deeper into literacy. Throughout the course of this year, Brilla also plans to expand the individual classroom libraries by nearly 500 additional titles.

Last year, Brilla partnered with three other charter organizations to create an intervention planning consortium which has resulted in the creation of nearly 1000 lesson plans across grades K-8 aligned to prerequisite standards and skills. And, lastly, in 2021-2022, Brilla has allocated funds to hire a cohort of part-time tutors at each campus to provide direct High Dosage Tutoring (HDT) services to small groups of students in literacy utilizing the Wilsons Foundations model. This tutoring program will be overseen by an independent consultant, Dr. Nina Zaragoza, an early literacy expert, who has worked closely with Brilla prior to this engagement and she will provide direct coaching and support to the tutoring cohort. Students who scored in the 20-25th percentile on NWEA spring reading will be placed in the HDT model. Additionally, Brilla Caritas will welcome two additional instructional leaders who have experience in early literacy and special education to their team next year to assist in intervention and coaching.

GOAL 2: MATHEMATICS

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-8) 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. In 2020-2021, Brilla contracted with an external expert to revise its K-2 math curriculum for the 2021-2022 school year and is working with Lavinia Group to plan its implementation. This revised curriculum includes a more holistic to mathematics coupled with explicit skills and routines to develop numeracy fluency at an accelerated rate.

This decision was made when Brilla noticed the lagging of this foundational strand and because it aligns with our classically inspired approach – a discussion-based opportunity for students to make meaning together. 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.

Eureka Math is a curriculum published by Great Minds, a nonprofit organization that seeks to ensure that all students receive a content-rich education, underscoring our commitment to a classically inspired experience and teaching the best content. 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 2015 Consumer Reports style review for instructional materials by the nonprofit EdReports.org, Eureka Math was the only curriculum series found to be aligned to the Common Core State Standards at all grade levels 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, 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.

Blended learning 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 iReady Math (K-4) and ImagineMath (5-8). Both programs are adaptive and assignable programs that ensure each student receives targeted instruction.

For math assessment, Brilla use 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 quarter/trimester, all students take an Interim Assessment to evaluate them against the standards taught throughout the quarter/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. Additionally, students take a Math Stories assessment three times per year, specifically focused on problem-solving capability.

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
- Bi-Monthly assessments (K-4) to assess mastery of the standards taught the previous two weeks
- Unit assessments (5-8) graded using a rubric developed by Eureka Math
- Daily exit tickets that will be reviewed and analyzed

As with literacy, the mathematics instructional program of Brilla is facilitated by the academic leadership team, which consists of the Chief Academic Officer, the central Academics Team, School Principals, Assistant Principals and Content Leads. 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 top level leadership
- Math-specific content team meetings by grade-level and across grade-level

In the 2021-2022 school year, Brilla has partnered with Lavinia Group to assist in our K-2 math curriculum rollout as well as hired an Director of Middle School Math and Science who will work with mathematics leaders across both elementary and middle school grades.

METHOD

During the 2020-2021 school year, Brilla Veritas 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 2020-2021 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 65th 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.

RESULTS AND EVALUATION

Brilla Caritas' school's median growth percentile of the kindergarten scholars was 49%. This is below the desired results and is one of the reasons Brilla has hired a math curriculum writer and has begun to craft a series of math workshops to address teacher content knowledge. The new math curriculum will follow Eureka but will rely heavily on teacher intellectual preparation and the ability to not just read from a script. Teachers will be taught how to run their intellectual prep periods so they benefit the team and the teachers so they are able to grow their content knowledge and internalize lesson plans. In addition, the math block is being adjusted to have components of whole group and small group instruction in order to benefit students. Of note, SWD students met their Fall to Spring growth goals, an increase of 18% from Winter. As a school, we hosted several remote material pick up days, however due to fears or work schedules, many families were still unable to attend in order to pick up things like scrap paper or pencils. We are eager to get all students back into the building to work strongly on math content.

NWEA MATH

| 2020-21 NWEA MAP [Math] 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 | [N/A] | [N/A] | [N/A] |
| 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 | [N/A] | [N/A] | [N/A] |
| 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 ⁴ | [N/A] | [N/A] | [N/A] | [N/A] |
| 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. ⁵ | 2+ students | 75% | [N/A] | [N/A] | [N/A] |

End of Year Performance on 2020-21 NWEA MAP [Mathematics] Assessment
By All Students and Students Enrolled in At Least Their Second Year

| | | |
|--------|--------------|--|
| Grades | All Students | Enrolled in at least their Second Year |
|--------|--------------|--|

⁴ 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

⁵ <https://www.nwea.org/content/uploads/2020/02/NY-MAP-Growth-Linking-Study-Report-2020-07-22.pdf>.

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

| | Percent Proficient ⁶ | Number Tested | Percent Proficient | Number Tested |
|-----|---------------------------------|---------------|--------------------|---------------|
| 3 | N/A | N/A | N/A | N/A |
| 4 | N/A | N/A | N/A | N/A |
| 5 | N/A | N/A | N/A | N/A |
| 6 | N/A | N/A | N/A | N/A |
| 7 | N/A | N/A | N/A | N/A |
| 8 | N/A | N/A | N/A | N/A |
| All | N/A | N/A | N/A | N/A |

End of Year Growth on 2020-21 NWEA MAP [Mathematics] Assessment By All Students

| Grades | Median Growth Percentile | Number Tested |
|--------|--------------------------|---------------|
| K | 49 | 94 |
| All | 49 | 94 |

ADDITIONAL CONTEXT AND EVIDENCE

The fall administration of NWEA took place over multiple weeks in October due to other priorities. Additionally, the assessment was given both virtually and in-person to accommodate multiple modalities of learning. Younger grades showed a historically inflated performance in total percentile due to testing environment differences. As such, many students' Fall to Spring results and overall growth should be considered carefully as the validation of environment coupled with other metrics points to many students dropping over the course of the year.

Similarly to our ELA data, it was noted that many parents helped with the first assessment in the fall for students who were fully remote, students in kindergarten were getting scores of 2nd and 3rd grade levels their first week in our school building. With that being said, when they tested in the spring, we had families bring their scholars in to be tested. This caused scores to be more realistic of where students truly were but did not show the growth expected.

While Spring results were more valid and accurate of where students are, the growth was challenging to see due to the inflated scores from the fall assessments. In addition, for the spring assessments, we were able to get more students to take the assessments in-person due to the fact

⁶ 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.

that as the school year went on, more parents became comfortable with the state of the virus and began to enroll their students in our in-person program. Parents had the ability to opt in or out at different points in the school year and our spring trimester saw an uptick in parents opting for in-person learning.

ACTION PLAN

Brilla has made a commitment to strengthening its mathematics program in the 2021-2022 school year. Each elementary school will fully implement the revised K-2 math curriculum in order to ensure consistent exposure and mastery opportunities of foundational operations and thinking skills. Moreover, with the addition of iReady Math to our blended learning program suite and the continued implementation of differentiated, small group instruction in mathematics in elementary school, we expect to make considerable gains. Additionally, our character-based initiatives programming will continue to include elements of mathematics in our regular morning meeting and advisory classes to ensure students are getting at-bats with grade-level standards.

In preparation for growth, and in recognition of the expertise needed to improve and sustain a high performing school, we have expanded our staff capacity to focus on continued improvement of our Math program by adding a Senior Director of Schools, Director of Instructional Development, Director of Elementary Content, and Elementary Curriculum Writer who with the Chief Academic Officer. Given the transition to conceptual-based mathematics, the focus can be shifted towards deepening staff content knowledge and high quality implementation of the curriculum. Additionally, the Director of Students Services has been capacitated with a Compliance Associate in order to spend more time providing leadership capacity to our growing Student Services staff and focus on the alignment and execution of academic interventions for students identified as requiring services and students transitioning in our intervention cycle. The Student Services Team will begin creating differentiated materials to supplement our Tier 1 mathematics program that ensures inclusion and acquisition of numeracy skills is both related to the core content as well as ensuring these students make gains. Additionally, Brilla has identified programmatic weaknesses in the development of our Multi-Language Learners through multiple data sources. By ensuring that the schools have their own Student Services Manager, a more purposeful approach to programming can be implemented. Further, the instructional leadership team implemented a Learning Walk Protocol, modeled after Instructional Rounds, to develop a deeper approach to the collection and analysis of instructional moves based on differentiated data points, add coherence and structure to the professional development of school and grade level leaders, and provide ongoing content and instruction support around promising practices to all Brilla schools. These Learning Walks, now fully implemented, will provide centralized staff the opportunity to create responsive teacher and leader workshops to ensure fidelity and quality in implementation of the mathematics program.

Brilla will also continue to leverage professional development to strengthen instruction in mathematics. In order for students to have access to high-quality instruction that will lead to significant academic progress, teachers need to deeply understand the curriculum and content. It is critical that teachers have an understanding of the Next Generation Standards and are able to access resources that help break down the standards. Teachers need to be able to identify the difference between a core foundational standard for the grade from those standards that are simply 'supporting' or 'additional' standards. A depth of content knowledge also better prepares teachers to anticipate misconceptions, understand student pathways of learning, and allows teachers to better shift the cognitive load to students. While growth was made in this area last school year, in 2021-2022 the focus will be to deepen teachers' understanding of inquiry, questioning, and mastery in mathematics. Further Brilla has identified and partnered with Lavinia Group to assist in the rollout of our revised math curriculum. Additionally, Brilla has hired a Director of Middle School Math and Science who will work with both elementary and middle school math leaders to ensure a coherent program.

In 2021-2022, Brilla will implement a 5-day per week 70-minute math block along with math intervention three times per week (45-55 minutes depending on grade level). During the intervention block students will receive 1:1 and small group instruction as well spend time working with adaptive blended learning programs. Data will be collected and analyzed on 6-week cycles and students will progress through a standard progression to accelerate their opportunities to be ready for on-grade-level instruction.

GOAL 3: SCIENCE

Goal 3: Science

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

BACKGROUND

At the elementary level (K-4), science curriculum is aligned to the Core Knowledge Sequence that drives ELA instruction. This alignment allows for scholars to delve into thematic units and to experience connections across contents. The Science curriculum has a commitment to engage scholars through inquiry and experiential, hands-on learning. This approach encourages scholars to think critically about the world around them by exposing them to lessons that force them to analyze and assess real world and historical content. Science lessons, while primarily project-based, include:

- Experiments: in these lessons, scholars follow the Inquiry Cycle to explore different problems and work to formulate conclusions and/or possible solutions. Scholars have the opportunity to conduct experiments as a whole class, in small groups, and individually.
- Hands-on: Scholars engage in lessons where the purpose is to learn through experience. They will create projects that challenge and engage their thinking to work, over time, toward a final project, while simultaneously utilizing math and literacy skills. To create these projects, scholars work on their process skills to take a project from start to finish. They work both independently and collaboratively on projects to also build up their communication and socialization skills.
- Didactic (teacher-led instruction): Scholars engage in didactic lessons where they are first taught information by an instructor or instructive material. They then continue the lesson by practicing or applying the concepts taught individually, with a partner, or in a small group.
- Socratic Seminars: During Socratic seminar lessons, students engage in thoughtful, critical-thinking based discussions that reinforce habits of discussion learned in other content areas. The teacher/student asks a question and then “steps back” from the discussion and allows for the students to drive the conversation.

Many science units culminate in a summative assessment that measures scholar mastery of the content from the unit. For some units, an experiential task, graded on a rubric score that is defined prior to the start to the unit and aligned to standards, serves as the ultimate measure of content and standard mastery. Teachers also utilize writing pieces or multiple-choice assessments to measure scholar learning.

Brilla’s middle school uses Amplify Science - a curriculum aligned to the Core Knowledge Sequence. The Core Knowledge Sequence spirals each year through topics in biology, chemistry, physics and earth science. Our students have been working with this curriculum since the beginning of kindergarten. Throughout elementary years, students are given a breadth of knowledge about the different fields of science. As they enter middle school, students begin to apply and analyze this knowledge through discussion, models and experimentation. The Core Knowledge Sequence is aligned with the science concepts outlined in the NYS standards for science and prepares students to deepen understanding in high school when they’re exposed to higher-level concepts in biology, chemistry and physics. The Core

Knowledge sequence also aligns with Brilla's focus on writing and literacy skills – ensuring students are exposed to a variety of nonfiction sources.

Brilla is cognizant of the need to ensure wide coverage of New York state science standards and works to supplement units that align to the New York State Science Standards, so scholars can be adequately prepared for the state Science Exams. The New York State Science Standards clearly outline the different knowledge students need to be successful in understanding the variety of science fields.

As with literacy and mathematics, professional development is led by the school's academic leadership team. Unfortunately, due to the interactive nature of the science program at Brilla, the health restrictions and transition to full hybrid learning impacted the ability to fully implement the program. While didactic instruction and content delivery was accomplished by leveraging our technology resources, all content delivery in the elementary schools was delivered asynchronously so teachers could utilize synchronous sessions on mathematics and literacy instruction. Additionally, midway through the year, Brilla made the strategic decision to pause elementary science and social studies to focus on literacy instruction and small group interventions.

METHOD

Brilla chose to prioritize mathematics and literacy assessment during the 2020-2021 School Year therefore did not administer a remote science assessment in elementary grades.

RESULTS AND EVALUATION

Brilla chose to prioritize mathematics and literacy assessment during the 2020-2021 School Year therefore did not administer a remote science assessment in elementary grades.

ADDITIONAL CONTEXT AND EVIDENCE

Brilla chose to prioritize mathematics and literacy assessment during the 2020-2021 School Year therefore did not administer a remote science assessment in elementary grades.

ACTION PLAN

Brilla will reinstate a full science curriculum and assessment cycle in the 2021-2022 school year as outlined in school years prior to the pandemic. The Brilla science curriculum will be executed and supportive of literacy initiatives to ensure student needs are being met in multiple domains throughout the day.

GOAL 4: ESSA

Due to COVID-19 and the subsequent changes to the state’s testing, accountability, and federal reporting requirements, the 2020-21 school accountability statuses are the same as those assigned for the 2019-20 school year. The 2019-20 accountability statuses were based on 2018-19 exam results. Assigned accountability designations and further context can be found [here](#)

Goal 4: Absolute Measure

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.

METHOD

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.

RESULTS AND EVALUATION

Brilla remains in good standing according to the state’s ESSA accountability system.

ADDITIONAL EVIDENCE

Brilla remains in good standing according to the state’s ESSA accountability system.

Accountability Status by Year

| Year | Status |
|---------|---------------|
| 2018-19 | N/A |
| 2019-20 | N/A |
| 2020-21 | Good Standing |

GENERAL INSTRUCTIONS FOR ANNUAL BUDGET/QUARTERLY REPORT

TEMPLATE TABS

1- GRAY tab contains the Instructions

| | |
|-------------------------------------|--|
| Instructions | Provides description of tabs and input requirements. |
| Funding by District | Charter School Tuition Rates |

2- BLUE tabs require input of information

| | |
|---|---|
| 1.) Name of School | >Select school name from list. >Enter contact information. |
| 2.) Enrollment | Enter enrollment information for Annual Budget (& Revisions) and Quarterly Actuals. Includes: >Enrollment by Grade >Enrollment by District |
| 3.) Staffing Plan | Enter staffing plan information for Annual Budget (& Revisions) and Quarterly Actuals. Includes: >Full Time Equivalent (FTE), by Position Category, By Quarter >"Prior Year" column may <i>initially</i> be completed based upon preliminary data, and <i>subsequently</i> adjusted with Annual Audited data when the Quarter 2 Actuals are being submitted. |
| 4.) Yearly Budget | Enter Yearly Budget information. Includes: >"Prior Year" column may <i>initially</i> be completed based upon preliminary data, and <i>subsequently</i> adjusted with Annual Audited data when the Quarter 2 Actuals are being submitted. (Note: Quarterly Revenue allocation may be set) >Budgeted Enrollment data and Per Pupil Revenue for the current year are populated based upon input on tab "2.) Enrollment." >Budgeted FTE for current year is populated based upon input on tab "3.) Staffing Plan." >All other sources of revenue >All expenses >Budget Revisions, as necessary and <i>approved</i> by the school's Board of Directors, should be submitted when submitting Quarterly Actuals. |
| 5.) Balance Sheet | Enter Balance Sheet information for EdCorps. Separate schools merged into a primary EdCorp should NOT use this tab. >"Prior Year" column may be <i>initially</i> completed based upon preliminary data, and <i>subsequently</i> adjusted with Annual Audited data when the Quarter 2 Actuals are being submitted. |
| 6.) Quarterly Report | Enter Actual Quarterly Report information. Includes: >Actual Enrollment data and Per Pupil Revenue for the current year are populated based upon input on tab "2.) Enrollment." >Actual FTE for current year is populated based upon input on tab "3.) Staffing Plan." >All other sources of revenue >All expenses |
| 7.) Annual Report Requirement | Complete when submitting Actual Quarter 4. |

CELL COLORS & GUIDANCE COMMENTS

- = Enter information into the light BLUE shaded cells.
- = Cells labeled in ORANGE containe guidance regarding the input of information.
- = Cells containing RED triangles in the upper right corner contain "guidance comments" on that particular line item. Please "mouse-over" the triangle to reveal each comment.

Charter Funding Alphabetical By NYS School District
*** (Sum of Charter School Basic Tuition and Supplemental Basic Tuition)**



ANNUAL BUDGET & QUARTERLY REPORT TEMPLATE

Brilla Caritas Charter School

SCHOOL

| | |
|--------------|-------------------------------|
| Name: | Brilla Caritas Charter School |
|--------------|-------------------------------|

CONTACT INFORMATION

| | |
|-----------------------|-------------------------|
| Contact Name: | Matt Salvatierra |
| Contact Title: | Chief Financial Officer |
| Contact Email: | [REDACTED] |
| Contact Phone: | [REDACTED] |

REPORT PERIOD

| | |
|-------------------------------|---------|
| Current Academic Year: | 2021-22 |
| Prior Academic Year: | 2020-21 |

**BRILLA CARITAS CHARTER SCHOOL
2021-22**

ENROLLMENT BY GRADES

| GRADES | K | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
|------------------------------|----------|----------|---|---|---|---|---|---|---|---|----|----|----|
| INITIAL BUDGETED ENROLLMENT | 86.40672 | 86.40672 | | | | | | | | | | | |
| TOTAL ENROLLMENT = 172.81344 | | | | | | | | | | | | | |

ENROLLMENT BY DISTRICT

| | | PRIOR YEAR | ANNUAL BUDGET TOTAL DISTRICTS/ENROLLMENT BY QUARTER | | | | | | | | ACTUAL QUARTERLY TOTAL DISTRICTS/ENROLLMENT | | | |
|---|--------------------|-------------------|--|-----------------------------|------------------------------|-----------------------------|------------------------------|-----------------------------|------------------------------|-----------------------------|--|-------------------|-------------------|-------------------|
| | | ACTUAL | QUARTER 1 | | QUARTER 2 | | QUARTER 3 | | QUARTER 4 | | QUARTER 1 | QUARTER 2 | QUARTER 3 | QUARTER 4 |
| | | | Original | Revised | Original | Revised | Original | Revised | Original | Revised | Actual | Actual | Actual | Actual |
| NUMBER OF SCHOOL DISTRICTS ENROLLED: | | 1 | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| NUMBER OF STUDENTS ENROLLED: | | 96.675 | 172.81344 | 0 | 172.81344 | 0 | 172.81344 | 0 | 172.81344 | 0 | 0 | 0 | 0 | 0 |
| *NOTE: If there are NO budget revisions at the time of quarterly submittal leave the 'REVISED' Column(s) COMPLETELY BLANK. If budget revisions ARE made, the entire "REVISED" budget columns for the affected quarter(s) must be completed on tabs 2, 3 and 4. | | | | | | | | | | | | | | |
| | | PRIOR YEAR | ANNUAL BUDGET ENROLLMENT BY QUARTER | | | | | | | | ACTUAL ENROLLMENT BY QUARTER | | | |
| | | 2020-21 | QUARTER 1 | | QUARTER 2 | | QUARTER 3 | | QUARTER 4 | | QUARTER 1 | QUARTER 2 | QUARTER 3 | QUARTER 4 |
| | | Actual Enrollment | Original Budgeted Enrollment | Revised Budgeted Enrollment | Original Budgeted Enrollment | Revised Budgeted Enrollment | Original Budgeted Enrollment | Revised Budgeted Enrollment | Original Budgeted Enrollment | Revised Budgeted Enrollment | Actual Enrollment | Actual Enrollment | Actual Enrollment | Actual Enrollment |
| 1 | PRIMARY District | 96.675 | 172.81344 | | 172.81344 | | 172.81344 | | 172.81344 | | | | | |
| 2 | SECONDARY District | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |

| | | PRIOR YEAR | ANNUAL BUDGET ENROLLMENT BY QUARTER | | | | | | | | ACTUAL ENROLLMENT BY QUARTER | | | |
|---------------|------------------|-------------------|--|------------------------------------|------------------------------|------------------------------------|------------------------------|------------------------------------|------------------------------|------------------------------------|------------------------------|-------------------|-------------------|-------------------|
| | | | 2020-21 | QUARTER 1 | | QUARTER 2 | | QUARTER 3 | | QUARTER 4 | | QUARTER 1 | QUARTER 2 | QUARTER 3 |
| PRIMARY/OTHER | DISTRICT NAME(S) | Actual Enrollment | Original Budgeted Enrollment | <i>Revised</i> Budgeted Enrollment | Original Budgeted Enrollment | <i>Revised</i> Budgeted Enrollment | Original Budgeted Enrollment | <i>Revised</i> Budgeted Enrollment | Original Budgeted Enrollment | <i>Revised</i> Budgeted Enrollment | Actual Enrollment | Actual Enrollment | Actual Enrollment | Actual Enrollment |
| | | | | | | | | | | | | | | |

**BRILLA CARITAS CHARTER SCHOOL
2021-22**

STAFFING PLAN - FULL TIME EQUIVALENT ("FTE")

***NOTE:** Enter the number of FTE positions in the "blue" cells.

***NOTE:** If there are NO budget revisions at the time of quarterly submittal leave the 'REVISED' Column(s) COMPLETELY BLANK. If budget revisions ARE made, the entire "REVISED" budget columns for the affected quarter(s) must be completed on tabs 2, 3 and 4.

***NOTE:** Each quarter, the actual FTE should be input.

***NOTE:** State the assumptions that are being made for personnel FTE levels.

| ADMINISTRATIVE PERSONNEL FTE | PRIOR YEAR 2020-21 ACTUAL | ANNUAL BUDGETED FTE | | | | | | | | ACTUAL QUARTERLY FTE | | | | Description of Assumptions |
|------------------------------------|---------------------------------|---------------------|------------|-------------|------------|-------------|------------|-------------|------------|----------------------|------------|------------|------------|--|
| | | Q1 | | Q2 | | Q3 | | Q4 | | Q1 | Q2 | Q3 | Q4 | |
| | | Original | Revised | Original | Revised | Original | Revised | Original | Revised | Actual | Actual | Actual | Actual | |
| Executive Management | | | | | | | | | | | | | | |
| Instructional Management | 1.0 | 2.0 | | 2.0 | | 2.0 | | 2.0 | | | | | | 1 Principal, 1 Assistant Principal |
| Deans, Directors & Coordinators | 1.1 | 2.0 | | 2.0 | | 2.0 | | 2.0 | | | | | | 1 Grade and Content Lead, 1 Student Services Coordinator |
| CFO / Director of Finance | | | | | | | | | | | | | | |
| Operation / Business Manager | 1.0 | 1.0 | | 1.0 | | 1.0 | | 1.0 | | | | | | 1 Operations Manager |
| Administrative Staff | 1.0 | 1.5 | | 1.5 | | 1.5 | | 1.5 | | | | | | 1 Operations Coordinator, 2 Shared Student Enrollment Managers |
| TOTAL ADMINISTRATIVE STAFF | 4.1 | 6.5 | 0.0 | 6.5 | 0.0 | 6.5 | 0.0 | 6.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| INSTRUCTIONAL PERSONNEL FTE | PRIOR YEAR 2020-21 ACTUAL | ANNUAL BUDGETED FTE | | | | | | | | ACTUAL QUARTERLY FTE | | | | Description of Assumptions |
| | | Q1 | | Q2 | | Q3 | | Q4 | | Q1 | Q2 | Q3 | Q4 | |
| | | Original | Revised | Original | Revised | Original | Revised | Original | Revised | Actual | Actual | Actual | Actual | |
| Teachers - Regular | 6.0 | 12.0 | | 12.0 | | 12.0 | | 12.0 | | | | | | 12 Lead Teachers |
| Teachers - SPED | | | | | | | | | | | | | | |
| Substitute Teachers | | | | | | | | | | | | | | |
| Teaching Assistants | | | | | | | | | | | | | | |
| Specialty Teachers | 1.0 | 3.0 | | 3.0 | | 3.0 | | 3.0 | | | | | | 1 Learning Specialist, 2 Specialty Teachers |
| Aides | | | | | | | | | | | | | | |
| Therapists & Counselors | 1.0 | 1.0 | | 1.0 | | 1.0 | | 1.0 | | | | | | 1 Social Worker |
| Other | | | | | | | | | | | | | | |
| TOTAL INSTRUCTIONAL | 8.0 | 16.0 | 0.0 | 16.0 | 0.0 | 16.0 | 0.0 | 16.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| NON-INSTRUCTIONAL PERSONNEL FTE | PRIOR YEAR 2020-21 ACTUAL | ANNUAL BUDGETED FTE | | | | | | | | ACTUAL QUARTERLY FTE | | | | Description of Assumptions |
| | | Q1 | | Q2 | | Q3 | | Q4 | | Q1 | Q2 | Q3 | Q4 | |
| | | Original | Revised | Original | Revised | Original | Revised | Original | Revised | Actual | Actual | Actual | Actual | |
| Nurse | | | | | | | | | | | | | | |
| Librarian | | | | | | | | | | | | | | |
| Custodian | | | | | | | | | | | | | | |
| Security | | | | | | | | | | | | | | |
| Other | | | | | | | | | | | | | | |
| TOTAL NON-INSTRUCTIONAL | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| TOTAL PERSONNEL SERVICE FTE | 12.1 | 22.5 | 0.0 | 22.5 | 0.0 | 22.5 | 0.0 | 22.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |

**BRILLA CARITAS CHARTER SCHOOL
Budget / Operating Plan
2021-22**

| | | Prior Year Actual 2020-21 Revenue Per Pupil | 1st Quarter - 7/1 - 9/30 | | | 2nd Quarter - 10/1 - 12/31 | | | 3rd Quarter - 1/1 - 3/31 | | | 4th Quarter - 4/1 - 6/30 | | |
|--|-----------------------|--|---|-------------------|----------|----------------------------|-------------------|----------|--------------------------|-------------------|----------|--------------------------|-------------------|----------|
| | | | Original Budget | Revised Budget | Variance | Original Budget | Revised Budget | Variance | Original Budget | Revised Budget | Variance | Original Budget | Revised Budget | Variance |
| Total Revenue | | 3,125,991 | 1,149,238 | - | - | 1,149,238 | - | - | 1,149,238 | - | - | 1,149,238 | - | - |
| Total Expenses | | 2,890,980 | 1,184,991 | - | - | 1,184,991 | - | - | 1,184,991 | - | - | 1,184,991 | - | - |
| Net Income | | 235,011 | (35,753) | - | - | (35,753) | - | - | (35,753) | - | - | (35,753) | - | - |
| Actual Student Enrollment | | 97 | 173 | - | - | 173 | - | - | 173 | - | - | 173 | - | - |
| REVENUE | | Allocate Per Pupil Revenue by Quarter | *NOTE: If there are NO budget revisions at the time of quarterly submittal leave the 'REVISED' Column(s) COMPLETELY BLANK. If budget revisions ARE made, the entire "REVISED" budget columns for the affected quarter(s) must be completed on tabs 2, 3 and 4. | | | | | | | | | | | |
| REVENUES FROM STATE SOURCES | 2021-22 | PPR %/Qtr-> | 25.0% | 25.0% | | 25.0% | 25.0% | | 25.0% | 25.0% | | 25.0% | 25.0% | |
| Per Pupil Revenue | Per Pupil Rate | | | | | | | | | | | | | |
| NYC CHANCELLOR'S OFFICE | 16,844 | 1,558,691 | 727,717 | - | - | 727,717 | - | - | 727,717 | - | - | 727,717 | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| ALL OTHER School Districts: (Weighted Avg) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding) | 16,844 | 1,558,691 | 727,717 | - | - | 727,717 | - | - | 727,717 | - | - | 727,717 | - | - |
| Special Education Revenue | | 62,341 | 25,895 | - | - | 25,895 | - | - | 25,895 | - | - | 25,895 | - | - |
| Grants | | | | | | | | | | | | | | |
| Stimulus | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DYCD (Department of Youth and Community Development) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| NYC DoE Rental Assistance | | 467,607 | 218,315 | - | - | 218,315 | - | - | 218,315 | - | - | 218,315 | - | - |
| Other | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL REVENUE FROM STATE SOURCES | | 2,088,639 | 971,927 | - | - | 971,927 | - | - | 971,927 | - | - | 971,927 | - | - |
| REVENUE FROM FEDERAL FUNDING | | | | | | | | | | | | | | |
| IDEA Special Needs | | 8,292 | 4,320 | - | - | 4,320 | - | - | 4,320 | - | - | 4,320 | - | - |
| Title I | | 57,887 | 21,600 | - | - | 21,600 | - | - | 21,600 | - | - | 21,600 | - | - |
| Title Funding - Other | | 7,611 | 7,252 | - | - | 7,252 | - | - | 7,252 | - | - | 7,252 | - | - |
| School Food Service (Free Lunch) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Grants | | | | | | | | | | | | | | |
| Charter School Program (CSP) Planning & Implementation | | 500,000 | 52,126 | - | - | 52,126 | - | - | 52,126 | - | - | 52,126 | - | - |
| Other | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | | 101,080 | 81,986 | - | - | 81,986 | - | - | 81,986 | - | - | 81,986 | - | - |
| TOTAL REVENUE FROM FEDERAL SOURCES | | 674,870 | 167,283 | - | - | 167,283 | - | - | 167,283 | - | - | 167,283 | - | - |
| LOCAL and OTHER REVENUE | | | | | | | | | | | | | | |
| Contributions and Donations | | 327,500 | - | - | - | - | - | - | - | - | - | - | - | - |
| Fundraising | | 3,372 | - | - | - | - | - | - | - | - | - | - | - | - |
| Erate Reimbursement | | 20,869 | 4,843 | - | - | 4,843 | - | - | 4,843 | - | - | 4,843 | - | - |
| Earnings on Investments | | 3,497 | 1,473 | - | - | 1,473 | - | - | 1,473 | - | - | 1,473 | - | - |
| Interest Income | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Food Service (Income from meals) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Text Book | | 7,244 | 3,713 | - | - | 3,713 | - | - | 3,713 | - | - | 3,713 | - | - |
| OTHER | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL REVENUE FROM LOCAL and OTHER SOURCES | | 362,482 | 10,028 | - | - | 10,028 | - | - | 10,028 | - | - | 10,028 | - | - |
| TOTAL REVENUE | | 3,125,991 | 1,149,238 | - | - | 1,149,238 | - | - | 1,149,238 | - | - | 1,149,238 | - | - |

| | | BRILLA CARITAS CHARTER SCHOOL Budget / Operating Plan 2021-22 | | | | | | | | | | | | |
|---|--------------|---|--------------------------|-------------------|----------------|----------------------------|-------------------|----------|--------------------------|-------------------|----------------|--------------------------|-------------------|----------|
| Total Revenue | | 3,125,991 | 1,149,238 | - | - | 1,149,238 | - | - | 1,149,238 | - | - | 1,149,238 | - | - |
| Total Expenses | | 2,890,980 | 1,184,991 | - | - | 1,184,991 | - | - | 1,184,991 | - | - | 1,184,991 | - | - |
| Net Income | | 235,011 | (35,753) | - | - | (35,753) | - | - | (35,753) | - | - | (35,753) | - | - |
| Actual Student Enrollment | | 97 | 173 | - | - | 173 | - | - | 173 | - | - | 173 | - | - |
| | | Prior Year Actual 2020-21 Revenue Per Pupil | 1st Quarter - 7/1 - 9/30 | | | 2nd Quarter - 10/1 - 12/31 | | | 3rd Quarter - 1/1 - 3/31 | | | 4th Quarter - 4/1 - 6/30 | | |
| | | | Original Budget | Revised Budget | Variance | Original Budget | Revised Budget | Variance | Original Budget | Revised Budget | Variance | Original Budget | Revised Budget | Variance |
| EXPENSES | | | | | | | | | | | | | | |
| ADMINISTRATIVE STAFF PERSONNEL COSTS | | Avg. No. of Positions | | | | | | | | | | | | |
| Executive Management | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Instructional Management | 2.00 | 153,505 | 60,775 | - | 60,775 | - | 60,775 | - | 60,775 | - | 60,775 | 60,775 | - | - |
| Deans, Directors & Coordinators | 2.00 | - | 48,436 | - | 48,436 | - | 48,436 | - | 48,436 | - | 48,436 | 48,436 | - | - |
| CFO / Director of Finance | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operation / Business Manager | 1.00 | 83,667 | 23,750 | - | 23,750 | - | 23,750 | - | 23,750 | - | 23,750 | 23,750 | - | - |
| Administrative Staff | 1.50 | 65,534 | 20,500 | - | 20,500 | - | 20,500 | - | 20,500 | - | 20,500 | 20,500 | - | - |
| TOTAL ADMINISTRATIVE STAFF | 6.50 | 302,706 | 153,461 | - | 153,461 | - | 153,461 | - | 153,461 | - | 153,461 | 153,461 | - | - |
| INSTRUCTIONAL PERSONNEL COSTS | | | | | | | | | | | | | | |
| Teachers - Regular | 12.00 | 512,205 | 226,888 | - | 226,888 | - | 226,888 | - | 226,888 | - | 226,888 | 226,888 | - | - |
| Teachers - SPED | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Substitute Teachers | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Teaching Assistants | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Specialty Teachers | 3.00 | - | 60,662 | - | 60,662 | - | 60,662 | - | 60,662 | - | 60,662 | 60,662 | - | - |
| Aides | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Therapists & Counselors | 1.00 | 165,560 | 17,856 | - | 17,856 | - | 17,856 | - | 17,856 | - | 17,856 | 17,856 | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL INSTRUCTIONAL | 16.00 | 677,765 | 305,406 | - | 305,406 | - | 305,406 | - | 305,406 | - | 305,406 | 305,406 | - | - |
| NON-INSTRUCTIONAL PERSONNEL COSTS | | | | | | | | | | | | | | |
| Nurse | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Librarian | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Custodian | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Security | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | 68,000 | 20,625 | - | 20,625 | - | 20,625 | - | 20,625 | - | 20,625 | 20,625 | - | - |
| TOTAL NON-INSTRUCTIONAL | - | 68,000 | 20,625 | - | 20,625 | - | 20,625 | - | 20,625 | - | 20,625 | 20,625 | - | - |
| SUBTOTAL PERSONNEL SERVICE COSTS | 22.50 | 1,048,471 | 479,492 | - | 479,492 | - | 479,492 | - | 479,492 | - | 479,492 | 479,492 | - | - |
| PAYROLL TAXES AND BENEFITS | | | | | | | | | | | | | | |
| Payroll Taxes | | 99,500 | 45,504 | - | 45,504 | - | 45,504 | - | 45,504 | - | 45,504 | 45,504 | - | - |
| Fringe / Employee Benefits | | 71,834 | 40,442 | - | 40,442 | - | 40,442 | - | 40,442 | - | 40,442 | 40,442 | - | - |
| Retirement / Pension | | 31,454 | 14,385 | - | 14,385 | - | 14,385 | - | 14,385 | - | 14,385 | 14,385 | - | - |
| TOTAL PAYROLL TAXES AND BENEFITS | | 202,788 | 100,331 | - | 100,331 | - | 100,331 | - | 100,331 | - | 100,331 | 100,331 | - | - |
| TOTAL PERSONNEL SERVICE COSTS | 22.50 | 1,251,259 | 579,823 | - | 579,823 | - | 579,823 | - | 579,823 | - | 579,823 | 579,823 | - | - |
| CONTRACTED SERVICES | | | | | | | | | | | | | | |
| Accounting / Audit | | 2,593 | 1,066 | - | 1,066 | - | 1,066 | - | 1,066 | - | 1,066 | 1,066 | - | - |
| Legal | | 4,224 | 1,925 | - | 1,925 | - | 1,925 | - | 1,925 | - | 1,925 | 1,925 | - | - |
| Management Company Fee | | 218,289 | 118,124 | - | 118,124 | - | 118,124 | - | 118,124 | - | 118,124 | 118,124 | - | - |
| Nurse Services | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Food Service / School Lunch | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payroll Services | | 13,020 | 2,985 | - | 2,985 | - | 2,985 | - | 2,985 | - | 2,985 | 2,985 | - | - |
| Special Ed Services | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Titlement Services (i.e. Title I) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Purchased / Professional / Consulting | | 171,732 | 48,137 | - | 48,137 | - | 48,137 | - | 48,137 | - | 48,137 | 48,137 | - | - |
| TOTAL CONTRACTED SERVICES | | 409,858 | 172,237 | - | 172,237 | - | 172,237 | - | 172,237 | - | 172,237 | 172,237 | - | - |

| BRILLA CARITAS CHARTER SCHOOL | | | | | | | | | | | | | |
|--|--|--------------------------|-------------------|----------|----------------------------|-------------------|----------|--------------------------|-------------------|----------|--------------------------|-------------------|----------|
| Budget / Operating Plan | | | | | | | | | | | | | |
| 2021-22 | | | | | | | | | | | | | |
| Total Revenue | 3,125,991 | 1,149,238 | - | - | 1,149,238 | - | - | 1,149,238 | - | - | 1,149,238 | - | - |
| Total Expenses | 2,890,980 | 1,184,991 | - | - | 1,184,991 | - | - | 1,184,991 | - | - | 1,184,991 | - | - |
| Net Income | 235,011 | (35,753) | - | - | (35,753) | - | - | (35,753) | - | - | (35,753) | - | - |
| Actual Student Enrollment | 97 | 173 | - | - | 173 | - | - | 173 | - | - | 173 | - | - |
| | Prior Year Actual 2020-21 Revenue Per Pupil | 1st Quarter - 7/1 - 9/30 | | | 2nd Quarter - 10/1 - 12/31 | | | 3rd Quarter - 1/1 - 3/31 | | | 4th Quarter - 4/1 - 6/30 | | |
| | | Original Budget | Revised Budget | Variance | Original Budget | Revised Budget | Variance | Original Budget | Revised Budget | Variance | Original Budget | Revised Budget | Variance |
| SCHOOL OPERATIONS | | | | | | | | | | | | | |
| Board Expenses | 1,296 | 813 | | - | 813 | | - | 813 | | - | 813 | | - |
| Classroom / Teaching Supplies & Materials | 39,260 | 16,340 | | - | 16,340 | | - | 16,340 | | - | 16,340 | | - |
| Special Ed Supplies & Materials | 1,000 | 500 | | - | 500 | | - | 500 | | - | 500 | | - |
| Textbooks / Workbooks | 16,565 | 7,127 | | - | 7,127 | | - | 7,127 | | - | 7,127 | | - |
| Supplies & Materials other | 48,761 | 21,305 | | - | 21,305 | | - | 21,305 | | - | 21,305 | | - |
| Equipment / Furniture | 35,500 | 6,378 | | - | 6,378 | | - | 6,378 | | - | 6,378 | | - |
| Telephone | 13,360 | 6,013 | | - | 6,013 | | - | 6,013 | | - | 6,013 | | - |
| Technology | 29,114 | 15,658 | | - | 15,658 | | - | 15,658 | | - | 15,658 | | - |
| Student Testing & Assessment | 3,315 | 1,794 | | - | 1,794 | | - | 1,794 | | - | 1,794 | | - |
| Field Trips | 7,000 | 3,000 | | - | 3,000 | | - | 3,000 | | - | 3,000 | | - |
| Transportation (student) | - | - | | - | - | | - | - | | - | - | | - |
| Student Services - other | 73,400 | 16,638 | | - | 16,638 | | - | 16,638 | | - | 16,638 | | - |
| Office Expense | 17,896 | 3,558 | | - | 3,558 | | - | 3,558 | | - | 3,558 | | - |
| Staff Development | 44,979 | 16,117 | | - | 16,117 | | - | 16,117 | | - | 16,117 | | - |
| Staff Recruitment | 8,943 | 6,152 | | - | 6,152 | | - | 6,152 | | - | 6,152 | | - |
| Student Recruitment / Marketing | 25,000 | 7,147 | | - | 7,147 | | - | 7,147 | | - | 7,147 | | - |
| School Meals / Lunch | - | - | | - | - | | - | - | | - | - | | - |
| Travel (Staff) | 5,906 | 1,375 | | - | 1,375 | | - | 1,375 | | - | 1,375 | | - |
| Fundraising | - | - | | - | - | | - | - | | - | - | | - |
| Other | 13,425 | 5,823 | | - | 5,823 | | - | 5,823 | | - | 5,823 | | - |
| TOTAL SCHOOL OPERATIONS | 384,720 | 135,737 | | - | 135,737 | | - | 135,737 | | - | 135,737 | | - |
| FACILITY OPERATION & MAINTENANCE | | | | | | | | | | | | | |
| Insurance | 8,399 | 4,056 | | - | 4,056 | | - | 4,056 | | - | 4,056 | | - |
| Janitorial | - | - | | - | - | | - | - | | - | - | | - |
| Building and Land Rent / Lease / Facility Finance Interest | 700,000 | 225,000 | | - | 225,000 | | - | 225,000 | | - | 225,000 | | - |
| Repairs & Maintenance | 21,000 | 1,306 | | - | 1,306 | | - | 1,306 | | - | 1,306 | | - |
| Equipment / Furniture | - | - | | - | - | | - | - | | - | - | | - |
| Security | - | - | | - | - | | - | - | | - | - | | - |
| Utilities | - | - | | - | - | | - | - | | - | - | | - |
| TOTAL FACILITY OPERATION & MAINTENANCE | 729,399 | 230,362 | | - | 230,362 | | - | 230,362 | | - | 230,362 | | - |
| DEPRECIATION & AMORTIZATION | 96,563 | 33,820 | | - | 33,820 | | - | 33,820 | | - | 33,820 | | - |
| COVID-19 / CONTINGENCY | 19,181 | 33,014 | | - | 33,014 | | - | 33,014 | | - | 33,014 | | - |
| DEFERRED RENT | - | - | | - | - | | - | - | | - | - | | - |
| TOTAL EXPENSES | 2,890,980 | 1,184,991 | | - | 1,184,991 | | - | 1,184,991 | | - | 1,184,991 | | - |
| NET INCOME | 235,011 | (35,753) | | - | (35,753) | | - | (35,753) | | - | (35,753) | | - |

| BRILLA CARITAS CHARTER SCHOOL | | | | | | | | | | | | | |
|--|--|--------------------------|-------------------|----------|----------------------------|-------------------|----------|--------------------------|-------------------|----------|--------------------------|-------------------|----------|
| Budget / Operating Plan | | | | | | | | | | | | | |
| 2021-22 | | | | | | | | | | | | | |
| Total Revenue | 3,125,991 | 1,149,238 | - | - | 1,149,238 | - | - | 1,149,238 | - | - | 1,149,238 | - | |
| Total Expenses | 2,890,980 | 1,184,991 | - | - | 1,184,991 | - | - | 1,184,991 | - | - | 1,184,991 | - | |
| Net Income | 235,011 | (35,753) | - | - | (35,753) | - | - | (35,753) | - | - | (35,753) | - | |
| Actual Student Enrollment | 97 | 173 | - | - | 173 | - | - | 173 | - | - | 173 | - | |
| | Prior Year Actual 2020-21 Revenue Per Pupil | 1st Quarter - 7/1 - 9/30 | | | 2nd Quarter - 10/1 - 12/31 | | | 3rd Quarter - 1/1 - 3/31 | | | 4th Quarter - 4/1 - 6/30 | | |
| | | Original Budget | Revised Budget | Variance | Original Budget | Revised Budget | Variance | Original Budget | Revised Budget | Variance | Original Budget | Revised Budget | Variance |
| ENROLLMENT - *School Districts Are Linked To Above Entries* | | | | | | | | | | | | | |
| Number of Districts: | 1 | 1 | - | - | 1 | - | - | 1 | - | - | 1 | - | - |
| NYC CHANCELLOR'S OFFICE | 97 | 173 | - | - | 173 | - | - | 173 | - | - | 173 | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| ALL OTHER School Districts: (Weighted Avg) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL ENROLLMENT | 97 | 173 | - | - | 173 | - | - | 173 | - | - | 173 | - | - |
| REVENUE PER PUPIL | 32,335 | 6,650 | - | - | 6,650 | - | - | 6,650 | - | - | 6,650 | - | - |
| EXPENSES PER PUPIL | 29,904 | 6,857 | - | - | 6,857 | - | - | 6,857 | - | - | 6,857 | - | - |

| | | BRILLA CARITAS CHARTER SCHOOL | | | | | DESCRIPTION OF ASSUMPTIONS |
|--|--|-------------------------------|----------------|----------|-------------------------------|------------------------------|----------------------------|
| | | Budget / Operating Plan | | | 2021-22 | | |
| | | | | | | | |
| | | | | | | | |
| Total Revenue | | 4,596,953 | 4,596,953 | - | 1,470,962 | 1,470,962 | |
| Total Expenses | | 4,739,965 | 4,739,965 | - | (1,848,985) | (1,848,985) | |
| Net Income | | (143,012) | (143,012) | - | (378,023) | (378,023) | |
| Actual Student Enrollment | | | | | | | |
| | | Total Year | | | VARIANCE | | |
| | | Original Budget | Revised Budget | Variance | Original Budget vs. PY Budget | Revised Budget vs. PY Budget | |
| REVENUE | | | | | | | |
| REVENUES FROM STATE SOURCES | | | | | | | |
| Per Pupil Revenue | | 2021-22 Per Pupil Rate | | | | | |
| NYC CHANCELLOR'S OFFICE | | 16,844 | 16,844 | - | 16,844 | 16,844 | |
| - | | - | - | - | - | - | |
| - | | - | - | - | - | - | |
| - | | - | - | - | - | - | |
| - | | - | - | - | - | - | |
| - | | - | - | - | - | - | |
| - | | - | - | - | - | - | |
| - | | - | - | - | - | - | |
| - | | - | - | - | - | - | |
| - | | - | - | - | - | - | |
| - | | - | - | - | - | - | |
| - | | - | - | - | - | - | |
| - | | - | - | - | - | - | |
| - | | - | - | - | - | - | |
| - | | - | - | - | - | - | |
| - | | - | - | - | - | - | |
| - | | - | - | - | - | - | |
| - | | - | - | - | - | - | |
| - | | - | - | - | - | - | |
| - | | - | - | - | - | - | |
| - | | - | - | - | - | - | |
| - | | - | - | - | - | - | |
| ALL OTHER School Districts: (Weighted Avg) | | - | - | - | - | - | |
| TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding) | | 16,844 | 16,844 | - | 16,844 | 16,844 | |
| Special Education Revenue | | 103,579 | 103,579 | - | 41,238 | 41,238 | |
| Grants | | | | | | | |
| Stimulus | | - | - | - | - | - | |
| DYCD (Department of Youth and Community Development) | | - | - | - | - | - | |
| Other | | - | - | - | - | - | |
| NYC DoE Rental Assistance | | 873,261 | 873,261 | - | 405,654 | 405,654 | |
| Other | | - | - | - | - | - | |
| TOTAL REVENUE FROM STATE SOURCES | | 3,887,710 | 3,887,710 | - | 1,799,071 | 1,799,071 | |
| REVENUE FROM FEDERAL FUNDING | | | | | | | |
| IDEA Special Needs | | 17,280 | 17,280 | - | 8,988 | 8,988 | |
| Title I | | 86,400 | 86,400 | - | 28,513 | 28,513 | |
| Title Funding - Other | | 29,008 | 29,008 | - | 21,397 | 21,397 | |
| School Food Service (Free Lunch) | | - | - | - | - | - | |
| Grants | | | | | | | |
| Charter School Program (CSP) Planning & Implementation | | 208,502 | 208,502 | - | (291,498) | (291,498) | |
| Other | | - | - | - | - | - | |
| Other | | 327,942 | 327,942 | - | 226,862 | 226,862 | |
| TOTAL REVENUE FROM FEDERAL SOURCES | | 669,132 | 669,132 | - | (5,738) | (5,738) | |
| LOCAL and OTHER REVENUE | | | | | | | |
| Contributions and Donations | | - | - | - | (327,500) | (327,500) | |
| Fundraising | | - | - | - | (3,372) | (3,372) | |
| Erate Reimbursement | | 19,370 | 19,370 | - | (1,499) | (1,499) | |
| Earnings on Investments | | 5,891 | 5,891 | - | 2,394 | 2,394 | |
| Interest Income | | - | - | - | - | - | |
| Food Service (Income from meals) | | - | - | - | - | - | |
| Text Book | | 14,850 | 14,850 | - | 7,606 | 7,606 | |
| OTHER | | - | - | - | - | - | |
| TOTAL REVENUE FROM LOCAL and OTHER SOURCES | | 40,111 | 40,111 | - | (322,371) | (322,371) | |
| TOTAL REVENUE | | 4,596,953 | 4,596,953 | - | 1,470,962 | 1,470,962 | |

| | | BRILLA CARITAS CHARTER SCHOOL | | | | | DESCRIPTION OF ASSUMPTIONS |
|---|-----------------------|-------------------------------|------------------|----------|-------------------------------|------------------------------|----------------------------|
| | | Budget / Operating Plan | | | | | |
| | | 2021-22 | | | | | |
| | | Original Budget | Revised Budget | Variance | Original Budget vs. PY Budget | Revised Budget vs. PY Budget | |
| Total Revenue | | 4,596,953 | 4,596,953 | - | 1,470,962 | 1,470,962 | |
| Total Expenses | | 4,739,965 | 4,739,965 | - | (1,848,985) | (1,848,985) | |
| Net Income | | (143,012) | (143,012) | - | (378,023) | (378,023) | |
| Actual Student Enrollment | | | | | | | |
| | | Total Year | | | VARIANCE | | |
| | | Original Budget | Revised Budget | Variance | Original Budget vs. PY Budget | Revised Budget vs. PY Budget | |
| EXPENSES | | | | | | | |
| ADMINISTRATIVE STAFF PERSONNEL COSTS | | | | | | | |
| | Avg. No. of Positions | | | | | | |
| Executive Management | - | - | - | - | - | - | |
| Instructional Management | 2.00 | 243,100 | 243,100 | - | (89,595) | (89,595) | |
| Deans, Directors & Coordinators | 2.00 | 193,744 | 193,744 | - | (193,744) | (193,744) | |
| CFO / Director of Finance | - | - | - | - | - | - | |
| Operation / Business Manager | 1.00 | 95,000 | 95,000 | - | (11,333) | (11,333) | |
| Administrative Staff | 1.50 | 82,000 | 82,000 | - | (16,466) | (16,466) | |
| TOTAL ADMINISTRATIVE STAFF | 6.50 | 613,844 | 613,844 | - | (311,138) | (311,138) | |
| INSTRUCTIONAL PERSONNEL COSTS | | | | | | | |
| Teachers - Regular | 12.00 | 907,553 | 907,553 | - | (395,348) | (395,348) | |
| Teachers - SPED | - | - | - | - | - | - | |
| Substitute Teachers | - | - | - | - | - | - | |
| Teaching Assistants | - | - | - | - | - | - | |
| Specialty Teachers | 3.00 | 242,646 | 242,646 | - | (242,646) | (242,646) | |
| Aides | - | - | - | - | - | - | |
| Therapists & Counselors | 1.00 | 71,425 | 71,425 | - | 94,135 | 94,135 | |
| Other | - | - | - | - | - | - | |
| TOTAL INSTRUCTIONAL | 16.00 | 1,221,624 | 1,221,624 | - | (543,859) | (543,859) | |
| NON-INSTRUCTIONAL PERSONNEL COSTS | | | | | | | |
| Nurse | - | - | - | - | - | - | |
| Librarian | - | - | - | - | - | - | |
| Custodian | - | - | - | - | - | - | |
| Security | - | - | - | - | - | - | |
| Other | - | 82,500 | 82,500 | - | (14,500) | (14,500) | |
| TOTAL NON-INSTRUCTIONAL | - | 82,500 | 82,500 | - | (14,500) | (14,500) | |
| SUBTOTAL PERSONNEL SERVICE COSTS | 22.50 | 1,917,968 | 1,917,968 | - | (869,497) | (869,497) | |
| PAYROLL TAXES AND BENEFITS | | | | | | | |
| Payroll Taxes | | 182,016 | 182,016 | - | (82,516) | (82,516) | |
| Fringe / Employee Benefits | | 161,768 | 161,768 | - | (89,934) | (89,934) | |
| Retirement / Pension | | 57,539 | 57,539 | - | (26,085) | (26,085) | |
| TOTAL PAYROLL TAXES AND BENEFITS | | 401,323 | 401,323 | - | (198,535) | (198,535) | |
| TOTAL PERSONNEL SERVICE COSTS | 22.50 | 2,319,291 | 2,319,291 | - | (1,068,032) | (1,068,032) | |
| CONTRACTED SERVICES | | | | | | | |
| Accounting / Audit | | 4,262 | 4,262 | - | (1,669) | (1,669) | |
| Legal | | 7,700 | 7,700 | - | (3,476) | (3,476) | |
| Management Company Fee | | 472,497 | 472,497 | - | (254,208) | (254,208) | |
| Nurse Services | | - | - | - | - | - | |
| Food Service / School Lunch | | - | - | - | - | - | |
| Payroll Services | | 11,940 | 11,940 | - | 1,080 | 1,080 | |
| Special Ed Services | | - | - | - | - | - | |
| Titlement Services (i.e. Title I) | | - | - | - | - | - | |
| Other Purchased / Professional / Consulting | | 192,548 | 192,548 | - | (20,816) | (20,816) | |
| TOTAL CONTRACTED SERVICES | | 688,947 | 688,947 | - | (279,089) | (279,089) | |

| BRILLA CARITAS CHARTER SCHOOL | | | | | | DESCRIPTION OF ASSUMPTIONS |
|--|------------------|------------------|----------|-------------------------------|------------------------------|----------------------------|
| Budget / Operating Plan | | | | | | |
| 2021-22 | | | | | | |
| | | Total Year | | VARIANCE | | |
| | 4,596,953 | 4,596,953 | - | 1,470,962 | 1,470,962 | |
| Total Revenue | 4,596,953 | 4,596,953 | - | 1,470,962 | 1,470,962 | |
| Total Expenses | 4,739,965 | 4,739,965 | - | (1,848,985) | (1,848,985) | |
| Net Income | (143,012) | (143,012) | - | (378,023) | (378,023) | |
| Actual Student Enrollment | | | | | | |
| | Original Budget | Revised Budget | Variance | Original Budget vs. PY Budget | Revised Budget vs. PY Budget | |
| SCHOOL OPERATIONS | | | | | | |
| Board Expenses | 3,252 | 3,252 | - | (1,956) | (1,956) | |
| Classroom / Teaching Supplies & Materials | 65,360 | 65,360 | - | (26,100) | (26,100) | |
| Special Ed Supplies & Materials | 2,000 | 2,000 | - | (1,000) | (1,000) | |
| Textbooks / Workbooks | 28,507 | 28,507 | - | (11,942) | (11,942) | |
| Supplies & Materials other | 85,220 | 85,220 | - | (36,459) | (36,459) | |
| Equipment / Furniture | 25,513 | 25,513 | - | 9,987 | 9,987 | |
| Telephone | 24,052 | 24,052 | - | (10,692) | (10,692) | |
| Technology | 62,630 | 62,630 | - | (33,516) | (33,516) | |
| Student Testing & Assessment | 7,176 | 7,176 | - | (3,861) | (3,861) | |
| Field Trips | 12,000 | 12,000 | - | (5,000) | (5,000) | |
| Transportation (student) | - | - | - | - | - | |
| Student Services - other | 66,550 | 66,550 | - | 6,850 | 6,850 | |
| Office Expense | 14,233 | 14,233 | - | 3,663 | 3,663 | |
| Staff Development | 64,466 | 64,466 | - | (19,487) | (19,487) | |
| Staff Recruitment | 24,607 | 24,607 | - | (15,664) | (15,664) | |
| Student Recruitment / Marketing | 28,588 | 28,588 | - | (3,588) | (3,588) | |
| School Meals / Lunch | - | - | - | - | - | |
| Travel (Staff) | 5,500 | 5,500 | - | 406 | 406 | |
| Fundraising | - | - | - | - | - | |
| Other | 23,293 | 23,293 | - | (9,868) | (9,868) | |
| TOTAL SCHOOL OPERATIONS | 542,947 | 542,947 | - | (158,227) | (158,227) | |
| FACILITY OPERATION & MAINTENANCE | | | | | | |
| Insurance | 16,222 | 16,222 | - | (7,823) | (7,823) | |
| Janitorial | - | - | - | - | - | |
| Building and Land Rent / Lease / Facility Finance Interest | 900,000 | 900,000 | - | (200,000) | (200,000) | |
| Repairs & Maintenance | 5,224 | 5,224 | - | 15,776 | 15,776 | |
| Equipment / Furniture | - | - | - | - | - | |
| Security | - | - | - | - | - | |
| Utilities | - | - | - | - | - | |
| TOTAL FACILITY OPERATION & MAINTENANCE | 921,446 | 921,446 | - | (192,047) | (192,047) | |
| DEPRECIATION & AMORTIZATION | 135,278 | 135,278 | - | (38,715) | (38,715) | |
| COVID-19 / CONTINGENCY | 132,056 | 132,056 | - | (112,875) | (112,875) | |
| DEFERRED RENT | - | - | - | - | - | |
| TOTAL EXPENSES | 4,739,965 | 4,739,965 | - | (1,848,985) | (1,848,985) | |
| NET INCOME | (143,012) | (143,012) | - | (378,023) | (378,023) | |

| BRILLA CARITAS CHARTER SCHOOL | | | | | | | | | | | | | | |
|---|--|--------------------------|-------------------|----------|----------------------------|-------------------|----------|--------------------------|-------------------|----------|--------------------------|-------------------|----------|--------------------|
| Budget / Operating Plan | | | | | | | | | | | | | | |
| 2021-22 | | | | | | | | | | | | | | |
| | 3,125,991 | 1,149,238 | - | - | 1,149,238 | - | - | 1,149,238 | - | - | 1,149,238 | - | - | 4,596,953 |
| Total Revenue | | | | | | | | | | | | | | |
| Total Expenses | | | | | | | | | | | | | | |
| Net Income | | | | | | | | | | | | | | |
| Actual Student Enrollment | | | | | | | | | | | | | | |
| | Prior Year Actual 2020-21 Revenue Per Pupil | 1st Quarter - 7/1 - 9/30 | | | 2nd Quarter - 10/1 - 12/31 | | | 3rd Quarter - 1/1 - 3/31 | | | 4th Quarter - 4/1 - 6/30 | | | Original Budget |
| | | Original Budget | Revised Budget | Variance | Original Budget | Revised Budget | Variance | Original Budget | Revised Budget | Variance | Original Budget | Revised Budget | Variance | |
| CASH FLOW ADJUSTMENTS | | | | | | | | | | | | | | |
| OPERATING ACTIVITIES {enter descriptions below } | | | | | | | | | | | | | | |
| Add Back Depreciation | 96,563 | 33,820 | - | - | 33,820 | - | - | 33,820 | - | - | 33,820 | - | - | 135,278 |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Operating Activities | 96,563 | 33,820 | - | - | 33,820 | - | - | 33,820 | - | - | 33,820 | - | - | 135,278 |
| INVESTMENT ACTIVITIES {enter descriptions below } | | | | | | | | | | | | | | |
| Subtract Property and Equipment Expenditures | (471,950) | (43,550) | - | - | (43,550) | - | - | (43,550) | - | - | (43,550) | - | - | (174,200) |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Investment Activities | (471,950) | (43,550) | - | - | (43,550) | - | - | (43,550) | - | - | (43,550) | - | - | (174,200) |
| FINANCING ACTIVITIES {enter descriptions below } | | | | | | | | | | | | | | |
| Example - Add Expected Proceeds from a Loan or Line of Credit | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Financing Activities | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Cash Flow Adjustments | (375,387) | (9,731) | - | - | (9,731) | - | - | (9,731) | - | - | (9,731) | - | - | (38,922) |
| NET INCOME | (140,376) | (45,484) | - | - | (45,484) | - | - | (45,484) | - | - | (45,484) | - | - | (181,934) |
| Beginning Cash Balance | (200,285) | (340,661) | - | - | (386,145) | - | - | (431,628) | - | - | (477,112) | - | - | (340,661) |
| ENDING CASH BALANCE | (340,661) | (386,145) | - | - | (431,628) | - | - | (477,112) | - | - | (522,595) | - | - | (522,595) |

| | | BRILLA CARITAS CHARTER SCHOOL | | | | DESCRIPTION OF ASSUMPTIONS |
|---|--|-------------------------------|----------|---------------|---------------|----------------------------|
| | | Budget / Operating Plan | | 2021-22 | | |
| | | | | | | |
| | | | | | | |
| Total Revenue | | 4,596,953 | - | 1,470,962 | 1,470,962 | |
| Total Expenses | | 4,739,965 | - | (1,848,985) | (1,848,985) | |
| Net Income | | (143,012) | - | (378,023) | (378,023) | |
| Actual Student Enrollment | | | | | | |
| | | Total Year | | VARIANCE | | |
| | | Revised | | Original | Revised | |
| | | Budget | Variance | Budget vs. PY | Budget vs. PY | |
| | | | | Budget | Budget | |
| CASH FLOW ADJUSTMENTS | | | | | | |
| OPERATING ACTIVITIES <i>{enter descriptions below}</i> | | | | | | |
| Add Back Depreciation | | 135,278 | - | 38,715 | 38,715 | |
| Other | | - | - | - | - | |
| Total Operating Activities | | 135,278 | - | 38,715 | 38,715 | |
| INVESTMENT ACTIVITIES <i>{enter descriptions below}</i> | | | | | | |
| Subtract Property and Equipment Expenditures | | (174,200) | - | 297,750 | 297,750 | |
| Other | | - | - | - | - | |
| Total Investment Activities | | (174,200) | - | 297,750 | 297,750 | |
| FINANCING ACTIVITIES <i>{enter descriptions below}</i> | | | | | | |
| Example - Add Expected Proceeds from a Loan or Line of Credit | | - | - | - | - | |
| Other | | - | - | - | - | |
| Total Financing Activities | | - | - | - | - | |
| Total Cash Flow Adjustments | | (38,922) | - | 336,465 | 336,465 | |
| NET INCOME | | (181,934) | - | (41,558) | (41,558) | |
| Beginning Cash Balance | | (340,661) | - | (140,376) | (140,376) | |
| ENDING CASH BALANCE | | (522,595) | - | (181,934) | (181,934) | |

**BRILLA CARITAS CHARTER SCHOOL
BALANCE SHEET
2021-22**

DO NOT ENTER BALANCE SHEET DATA ON THIS TEMPLATE
Balance sheet data should for the Ed Corp:
Brilla College Preparatory Charter Schools (Combined)
should be entered on the template for
Brilla Veritas Charter School.

| | Prior Year | Q1 | Q2 | Q3 | Q4 |
|--|------------|------------|-------------|------------|------------|
| | 2020-21 | As of 9/30 | As of 12/31 | As of 3/31 | As of 6/30 |
| <u>ASSETS</u> | | | | | |
| <u>CURRENT ASSETS</u> | | | | | |
| Cash and cash equivalents | - | - | - | - | - |
| Grants and contracts receivable | - | - | - | - | - |
| Accounts receivables | - | - | - | - | - |
| Prepaid Expenses | - | - | - | - | - |
| Contributions and other receivables | - | - | - | - | - |
| TOTAL CURRENT ASSETS | - | - | - | - | - |
| <u>PROPERTY, BUILDING AND EQUIPMENT, net</u> | - | - | - | - | - |
| <u>OTHER ASSETS</u> | - | - | - | - | - |
| TOTAL ASSETS | - | - | - | - | - |
| <u>LIABILITIES AND NET ASSETS</u> | | | | | |
| <u>CURRENT LIABILITIES</u> | | | | | |
| Accounts payable and accrued expenses | - | - | - | - | - |
| Accrued payroll and benefits | - | - | - | - | - |
| Deferred Revenue | - | - | - | - | - |
| Current maturities of long-term debt | - | - | - | - | - |
| Short Term Debt - Bonds, Notes Payable | - | - | - | - | - |
| Other | - | - | - | - | - |
| TOTAL CURRENT LIABILITIES | - | - | - | - | - |
| <u>LONG-TERM DEBT and NOTES PAYABLE, net current maturities</u> | - | - | - | - | - |
| TOTAL LIABILITIES | - | - | - | - | - |
| <u>NET ASSETS</u> | | | | | |
| Unrestricted | - | - | - | - | - |
| Temporarily restricted | - | - | - | - | - |
| TOTAL NET ASSETS | - | - | - | - | - |
| TOTAL LIABILITIES AND NET ASSETS | - | - | - | - | - |

BRILLA CARITAS CHARTER SCHOOL

Budget / Operating Plan

2021-22

| | | | | | | | | | | | | |
|---------------------------|---|-----------|---|---|-----------|---|---|-----------|---|---|-----------|---|
| Total Revenue | - | 1,149,238 | - | - | 1,149,238 | - | - | 1,149,238 | - | - | 1,149,238 | - |
| Total Expenses | - | 1,184,991 | - | - | 1,184,991 | - | - | 1,184,991 | - | - | 1,184,991 | - |
| Net Income | - | (35,753) | - | - | (35,753) | - | - | (35,753) | - | - | (35,753) | - |
| Actual Student Enrollment | - | 173 | - | - | 173 | - | - | 173 | - | - | 173 | - |

| | | | | | | | | | | | | |
|--|--------------------------|---------|----------|----------------------------|---------|----------|--------------------------|---------|----------|--------------------------|---------|----------|
| *NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed | 1st Quarter - 7/1 - 9/30 | | | 2nd Quarter - 10/1 - 12/31 | | | 3rd Quarter - 1/1 - 3/31 | | | 4th Quarter - 4/1 - 6/30 | | |
| | | Current | | | Current | | | Current | | | Current | |
| | Actual | Budget | Variance | Actual | Budget | Variance | Actual | Budget | Variance | Actual | Budget | Variance |

| REVENUE | | 2021-22 | | | | | | | | | | | |
|--|--------|----------------|-----------|---|--|-----------|---|--|-----------|---|--|-----------|---|
| REVENUES FROM STATE SOURCES | | Per Pupil Rate | | | | | | | | | | | |
| Per Pupil Revenue | | Per Pupil Rate | | | | | | | | | | | |
| NYC CHANCELLOR'S OFFICE | 16,844 | | 727,717 | - | | 727,717 | - | | 727,717 | - | | 727,717 | - |
| - | - | | - | - | | - | - | | - | - | | - | - |
| - | - | | - | - | | - | - | | - | - | | - | - |
| - | - | | - | - | | - | - | | - | - | | - | - |
| - | - | | - | - | | - | - | | - | - | | - | - |
| - | - | | - | - | | - | - | | - | - | | - | - |
| - | - | | - | - | | - | - | | - | - | | - | - |
| - | - | | - | - | | - | - | | - | - | | - | - |
| - | - | | - | - | | - | - | | - | - | | - | - |
| - | - | | - | - | | - | - | | - | - | | - | - |
| - | - | | - | - | | - | - | | - | - | | - | - |
| - | - | | - | - | | - | - | | - | - | | - | - |
| - | - | | - | - | | - | - | | - | - | | - | - |
| - | - | | - | - | | - | - | | - | - | | - | - |
| - | - | | - | - | | - | - | | - | - | | - | - |
| - | - | | - | - | | - | - | | - | - | | - | - |
| - | - | | - | - | | - | - | | - | - | | - | - |
| - | - | | - | - | | - | - | | - | - | | - | - |
| - | - | | - | - | | - | - | | - | - | | - | - |
| - | - | | - | - | | - | - | | - | - | | - | - |
| - | - | | - | - | | - | - | | - | - | | - | - |
| ALL OTHER School Districts: (Count = 0) | - | | - | - | | - | - | | - | - | | - | - |
| TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding) | 16,844 | | 727,717 | - | | 727,717 | - | | 727,717 | - | | 727,717 | - |
| Special Education Revenue | | | 25,895 | - | | 25,895 | - | | 25,895 | - | | 25,895 | - |
| Grants | | | | | | | | | | | | | |
| Stimulus | | | | | | | | | | | | | |
| DYCD (Department of Youth and Community Development) | | | | | | | | | | | | | |
| Other | | | | | | | | | | | | | |
| NYC DoE Rental Assistance | | | 218,315 | - | | 218,315 | - | | 218,315 | - | | 218,315 | - |
| Other | | | | | | | | | | | | | |
| TOTAL REVENUE FROM STATE SOURCES | | | 971,927 | - | | 971,927 | - | | 971,927 | - | | 971,927 | - |
| REVENUE FROM FEDERAL FUNDING | | | | | | | | | | | | | |
| IDEA Special Needs | | | 4,320 | - | | 4,320 | - | | 4,320 | - | | 4,320 | - |
| Title I | | | 21,600 | - | | 21,600 | - | | 21,600 | - | | 21,600 | - |
| Title Funding - Other | | | 7,252 | - | | 7,252 | - | | 7,252 | - | | 7,252 | - |
| School Food Service (Free Lunch) | | | | | | | | | | | | | |
| Grants | | | | | | | | | | | | | |
| Charter School Program (CSP) Planning & Implementation | | | 52,126 | - | | 52,126 | - | | 52,126 | - | | 52,126 | - |
| Other | | | | | | | | | | | | | |
| Other | | | 81,986 | - | | 81,986 | - | | 81,986 | - | | 81,986 | - |
| TOTAL REVENUE FROM FEDERAL SOURCES | | | 167,283 | - | | 167,283 | - | | 167,283 | - | | 167,283 | - |
| LOCAL and OTHER REVENUE | | | | | | | | | | | | | |
| Contributions and Donations | | | | | | | | | | | | | |
| Fundraising | | | | | | | | | | | | | |
| Erate Reimbursement | | | 4,843 | - | | 4,843 | - | | 4,843 | - | | 4,843 | - |
| Earnings on Investments | | | 1,473 | - | | 1,473 | - | | 1,473 | - | | 1,473 | - |
| Interest Income | | | | | | | | | | | | | |
| Food Service (Income from meals) | | | | | | | | | | | | | |
| Text Book | | | 3,713 | - | | 3,713 | - | | 3,713 | - | | 3,713 | - |
| OTHER | | | | | | | | | | | | | |
| TOTAL REVENUE FROM LOCAL and OTHER SOURCES | | | 10,028 | - | | 10,028 | - | | 10,028 | - | | 10,028 | - |
| TOTAL REVENUE | | | 1,149,238 | - | | 1,149,238 | - | | 1,149,238 | - | | 1,149,238 | - |

BRILLA CARITAS CHARTER SCHOOL

Budget / Operating Plan

2021-22

| | | | | | | | | | | | | |
|----------------------------------|---|-----------|---|---|-----------|---|---|-----------|---|---|-----------|---|
| Total Revenue | - | 1,149,238 | - | - | 1,149,238 | - | - | 1,149,238 | - | - | 1,149,238 | - |
| Total Expenses | - | 1,184,991 | - | - | 1,184,991 | - | - | 1,184,991 | - | - | 1,184,991 | - |
| Net Income | - | (35,753) | - | - | (35,753) | - | - | (35,753) | - | - | (35,753) | - |
| Actual Student Enrollment | - | 173 | - | - | 173 | - | - | 173 | - | - | 173 | - |

| | | | | | | | | | | | | |
|--|---------------------------------|----------------|-----------------|-----------------------------------|----------------|-----------------|---------------------------------|----------------|-----------------|---------------------------------|----------------|-----------------|
| *NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed | 1st Quarter - 7/1 - 9/30 | | | 2nd Quarter - 10/1 - 12/31 | | | 3rd Quarter - 1/1 - 3/31 | | | 4th Quarter - 4/1 - 6/30 | | |
| | | Current | | | Current | | | Current | | | Current | |
| | Actual | Budget | Variance | Actual | Budget | Variance | Actual | Budget | Variance | Actual | Budget | Variance |

| EXPENSES | Quarter 0 No. of Positions | 1st Quarter - 7/1 - 9/30 | | | 2nd Quarter - 10/1 - 12/31 | | | 3rd Quarter - 1/1 - 3/31 | | | 4th Quarter - 4/1 - 6/30 | | |
|---|-------------------------------|--------------------------|----------------|----------|----------------------------|----------------|----------|--------------------------|----------------|----------|--------------------------|----------------|----------|
| | | Actual | Current Budget | Variance | Actual | Current Budget | Variance | Actual | Current Budget | Variance | Actual | Current Budget | Variance |
| ADMINISTRATIVE STAFF PERSONNEL COSTS | | | | | | | | | | | | | |
| Executive Management | - | | - | - | | - | - | | - | - | | - | |
| Instructional Management | - | 60,775 | - | - | 60,775 | - | - | 60,775 | - | - | 60,775 | - | |
| Deans, Directors & Coordinators | - | 48,436 | - | - | 48,436 | - | - | 48,436 | - | - | 48,436 | - | |
| CFO / Director of Finance | - | | - | - | | - | - | | - | - | | - | |
| Operation / Business Manager | - | 23,750 | - | - | 23,750 | - | - | 23,750 | - | - | 23,750 | - | |
| Administrative Staff | - | 20,500 | - | - | 20,500 | - | - | 20,500 | - | - | 20,500 | - | |
| TOTAL ADMINISTRATIVE STAFF | - | 153,461 | - | - | 153,461 | - | - | 153,461 | - | - | 153,461 | - | |
| INSTRUCTIONAL PERSONNEL COSTS | | | | | | | | | | | | | |
| Teachers - Regular | - | 226,888 | - | - | 226,888 | - | - | 226,888 | - | - | 226,888 | - | |
| Teachers - SPED | - | | - | - | | - | - | | - | - | | - | |
| Substitute Teachers | - | | - | - | | - | - | | - | - | | - | |
| Teaching Assistants | - | | - | - | | - | - | | - | - | | - | |
| Specialty Teachers | - | 60,662 | - | - | 60,662 | - | - | 60,662 | - | - | 60,662 | - | |
| Aides | - | | - | - | | - | - | | - | - | | - | |
| Therapists & Counselors | - | 17,856 | - | - | 17,856 | - | - | 17,856 | - | - | 17,856 | - | |
| Other | - | | - | - | | - | - | | - | - | | - | |
| TOTAL INSTRUCTIONAL | - | 305,406 | - | - | 305,406 | - | - | 305,406 | - | - | 305,406 | - | |
| NON-INSTRUCTIONAL PERSONNEL COSTS | | | | | | | | | | | | | |
| Nurse | - | | - | - | | - | - | | - | - | | - | |
| Librarian | - | | - | - | | - | - | | - | - | | - | |
| Custodian | - | | - | - | | - | - | | - | - | | - | |
| Security | - | | - | - | | - | - | | - | - | | - | |
| Other | - | 20,625 | - | - | 20,625 | - | - | 20,625 | - | - | 20,625 | - | |
| TOTAL NON-INSTRUCTIONAL | - | 20,625 | - | - | 20,625 | - | - | 20,625 | - | - | 20,625 | - | |
| SUBTOTAL PERSONNEL SERVICE COSTS | - | 479,492 | - | - | 479,492 | - | - | 479,492 | - | - | 479,492 | - | |
| PAYROLL TAXES AND BENEFITS | | | | | | | | | | | | | |
| Payroll Taxes | | 45,504 | - | - | 45,504 | - | - | 45,504 | - | - | 45,504 | - | |
| Fringe / Employee Benefits | | 40,442 | - | - | 40,442 | - | - | 40,442 | - | - | 40,442 | - | |
| Retirement / Pension | | 14,385 | - | - | 14,385 | - | - | 14,385 | - | - | 14,385 | - | |
| TOTAL PAYROLL TAXES AND BENEFITS | | 100,331 | - | - | 100,331 | - | - | 100,331 | - | - | 100,331 | - | |
| TOTAL PERSONNEL SERVICE COSTS | - | 579,823 | - | - | 579,823 | - | - | 579,823 | - | - | 579,823 | - | |
| CONTRACTED SERVICES | | | | | | | | | | | | | |
| Accounting / Audit | | 1,066 | - | - | 1,066 | - | - | 1,066 | - | - | 1,066 | - | |
| Legal | | 1,925 | - | - | 1,925 | - | - | 1,925 | - | - | 1,925 | - | |
| Management Company Fee | | 118,124 | - | - | 118,124 | - | - | 118,124 | - | - | 118,124 | - | |
| Nurse Services | | | - | - | | - | - | | - | - | | - | |
| Food Service / School Lunch | | | - | - | | - | - | | - | - | | - | |
| Payroll Services | | 2,985 | - | - | 2,985 | - | - | 2,985 | - | - | 2,985 | - | |
| Special Ed Services | | | - | - | | - | - | | - | - | | - | |
| Titlement Services (i.e. Title I) | | | - | - | | - | - | | - | - | | - | |
| Other Purchased / Professional / Consulting | | 48,137 | - | - | 48,137 | - | - | 48,137 | - | - | 48,137 | - | |
| TOTAL CONTRACTED SERVICES | - | 172,237 | - | - | 172,237 | - | - | 172,237 | - | - | 172,237 | - | |

BRILLA CARITAS CHARTER SCHOOL

Budget / Operating Plan

2021-22

| | | | | | | | | | | | | |
|---------------------------|---|-----------|---|---|-----------|---|---|-----------|---|---|-----------|---|
| Total Revenue | - | 1,149,238 | - | - | 1,149,238 | - | - | 1,149,238 | - | - | 1,149,238 | - |
| Total Expenses | - | 1,184,991 | - | - | 1,184,991 | - | - | 1,184,991 | - | - | 1,184,991 | - |
| Net Income | - | (35,753) | - | - | (35,753) | - | - | (35,753) | - | - | (35,753) | - |
| Actual Student Enrollment | - | 173 | - | - | 173 | - | - | 173 | - | - | 173 | - |

| *NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed | 1st Quarter - 7/1 - 9/30 | | | 2nd Quarter - 10/1 - 12/31 | | | 3rd Quarter - 1/1 - 3/31 | | | 4th Quarter - 4/1 - 6/30 | | |
|---|--------------------------|----------------|----------|----------------------------|----------------|----------|--------------------------|----------------|----------|--------------------------|----------------|----------|
| | Actual | Current Budget | Variance | Actual | Current Budget | Variance | Actual | Current Budget | Variance | Actual | Current Budget | Variance |
| | SCHOOL OPERATIONS | | | | | | | | | | | |
| Board Expenses | | 813 | - | | 813 | - | | 813 | - | | 813 | - |
| Classroom / Teaching Supplies & Materials | | 16,340 | - | | 16,340 | - | | 16,340 | - | | 16,340 | - |
| Special Ed Supplies & Materials | | 500 | - | | 500 | - | | 500 | - | | 500 | - |
| Textbooks / Workbooks | | 7,127 | - | | 7,127 | - | | 7,127 | - | | 7,127 | - |
| Supplies & Materials other | | 21,305 | - | | 21,305 | - | | 21,305 | - | | 21,305 | - |
| Equipment / Furniture | | 6,378 | - | | 6,378 | - | | 6,378 | - | | 6,378 | - |
| Telephone | | 6,013 | - | | 6,013 | - | | 6,013 | - | | 6,013 | - |
| Technology | | 15,658 | - | | 15,658 | - | | 15,658 | - | | 15,658 | - |
| Student Testing & Assessment | | 1,794 | - | | 1,794 | - | | 1,794 | - | | 1,794 | - |
| Field Trips | | 3,000 | - | | 3,000 | - | | 3,000 | - | | 3,000 | - |
| Transportation (student) | | - | - | | - | - | | - | - | | - | - |
| Student Services - other | | 16,638 | - | | 16,638 | - | | 16,638 | - | | 16,638 | - |
| Office Expense | | 3,558 | - | | 3,558 | - | | 3,558 | - | | 3,558 | - |
| Staff Development | | 16,117 | - | | 16,117 | - | | 16,117 | - | | 16,117 | - |
| Staff Recruitment | | 6,152 | - | | 6,152 | - | | 6,152 | - | | 6,152 | - |
| Student Recruitment / Marketing | | 7,147 | - | | 7,147 | - | | 7,147 | - | | 7,147 | - |
| School Meals / Lunch | | - | - | | - | - | | - | - | | - | - |
| Travel (Staff) | | 1,375 | - | | 1,375 | - | | 1,375 | - | | 1,375 | - |
| Fundraising | | - | - | | - | - | | - | - | | - | - |
| Other | | 5,823 | - | | 5,823 | - | | 5,823 | - | | 5,823 | - |
| TOTAL SCHOOL OPERATIONS | - | 135,737 | - | - | 135,737 | - | - | 135,737 | - | - | 135,737 | - |
| FACILITY OPERATION & MAINTENANCE | | | | | | | | | | | | |
| Insurance | | 4,056 | - | | 4,056 | - | | 4,056 | - | | 4,056 | - |
| Janitorial | | - | - | | - | - | | - | - | | - | - |
| Building and Land Rent / Lease / Facility Finance Interest | | 225,000 | - | | 225,000 | - | | 225,000 | - | | 225,000 | - |
| Repairs & Maintenance | | 1,306 | - | | 1,306 | - | | 1,306 | - | | 1,306 | - |
| Equipment / Furniture | | - | - | | - | - | | - | - | | - | - |
| Security | | - | - | | - | - | | - | - | | - | - |
| Utilities | | - | - | | - | - | | - | - | | - | - |
| TOTAL FACILITY OPERATION & MAINTENANCE | - | 230,362 | - | - | 230,362 | - | - | 230,362 | - | - | 230,362 | - |
| DEPRECIATION & AMORTIZATION | | 33,820 | - | | 33,820 | - | | 33,820 | - | | 33,820 | - |
| COVID-19 / CONTINGENCY | | 33,014 | - | | 33,014 | - | | 33,014 | - | | 33,014 | - |
| DEFERRED RENT | | - | - | | - | - | | - | - | | - | - |
| TOTAL EXPENSES | - | 1,184,991 | - | - | 1,184,991 | - | - | 1,184,991 | - | - | 1,184,991 | - |
| NET INCOME | - | (35,753) | - | - | (35,753) | - | - | (35,753) | - | - | (35,753) | - |

| BRILLA CARITAS CHARTER SCHOOL | | | | | | | | | | | | |
|--|--------------------------|----------------|----------|----------------------------|----------------|----------|--------------------------|----------------|----------|--------------------------|----------------|----------|
| Budget / Operating Plan | | | | | | | | | | | | |
| 2021-22 | | | | | | | | | | | | |
| Total Revenue | - | 1,149,238 | - | - | 1,149,238 | - | - | 1,149,238 | - | - | 1,149,238 | - |
| Total Expenses | - | 1,184,991 | - | - | 1,184,991 | - | - | 1,184,991 | - | - | 1,184,991 | - |
| Net Income | - | (35,753) | - | - | (35,753) | - | - | (35,753) | - | - | (35,753) | - |
| Actual Student Enrollment | - | 173 | - | - | 173 | - | - | 173 | - | - | 173 | - |
| | 1st Quarter - 7/1 - 9/30 | | | 2nd Quarter - 10/1 - 12/31 | | | 3rd Quarter - 1/1 - 3/31 | | | 4th Quarter - 4/1 - 6/30 | | |
| *NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed | Actual | Current Budget | Variance | Actual | Current Budget | Variance | Actual | Current Budget | Variance | Actual | Current Budget | Variance |
| ENROLLMENT - *School Districts Are Linked To Above Entries* | | | | | | | | | | | | |
| NYC CHANCELLOR'S OFFICE | - | 173 | - | - | 173 | - | - | 173 | - | - | 173 | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - | - |
| ALL OTHER School Districts: (Count = 0) | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL ENROLLMENT | - | 173 | - | - | 173 | - | - | 173 | - | - | 173 | - |
| REVENUE PER PUPIL | - | 6,650 | - | - | 6,650 | - | - | 6,650 | - | - | 6,650 | - |
| EXPENSES PER PUPIL | - | 6,857 | - | - | 6,857 | - | - | 6,857 | - | - | 6,857 | - |

BRILLA CARITAS CHARTER SCHOOL
Budget / Operating Plan

2021-22

| | | | | | | | | | | | |
|---------------------------|---|---|---|-----------|-------------|---|---|-----------|-------------|---|---|
| Total Revenue | - | - | - | 4,596,953 | (4,596,953) | - | - | 4,596,953 | (4,596,953) | - | - |
| Total Expenses | - | - | - | 4,739,965 | 4,739,965 | - | - | 4,739,965 | 4,739,965 | - | - |
| Net Income | - | - | - | (143,012) | 143,012 | - | - | (143,012) | 143,012 | - | - |
| Actual Student Enrollment | - | - | - | - | - | - | - | - | - | - | - |

TOTALS AND VARIANCE ANALYSIS

*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed

| | 2021-22 Per Pupil Rate | Actual | Current Budget (Current Quarter) | Actual vs. Current Budget | Current Budget - TY | Actual vs. Current Budget TY | Original Budget (Current Quarter) | Actual vs. Original Budget | Original Budget - TY | Actual vs. Original Budget TY | PY Actual (PY TY / No. of COMPLETED Actual CY Quarters) | Actual CY vs. Actual PY |
|--|---------------------------|--------|----------------------------------|---------------------------|---------------------|------------------------------|-----------------------------------|----------------------------|----------------------|-------------------------------|---|-------------------------|
| | | | | | | | | | | | | |
| REVENUE | | | | | | | | | | | | |
| REVENUES FROM STATE SOURCES | | | | | | | | | | | | |
| Per Pupil Revenue | | | | | | | | | | | | |
| NYC CHANCELLOR'S OFFICE | 16,844 | - | - | - | 2,910,870 | (2,910,870) | - | - | 2,910,870 | (2,910,870) | - | - |
| - | | - | - | - | - | - | - | - | - | - | - | - |
| - | | - | - | - | - | - | - | - | - | - | - | - |
| - | | - | - | - | - | - | - | - | - | - | - | - |
| - | | - | - | - | - | - | - | - | - | - | - | - |
| - | | - | - | - | - | - | - | - | - | - | - | - |
| - | | - | - | - | - | - | - | - | - | - | - | - |
| - | | - | - | - | - | - | - | - | - | - | - | - |
| - | | - | - | - | - | - | - | - | - | - | - | - |
| - | | - | - | - | - | - | - | - | - | - | - | - |
| - | | - | - | - | - | - | - | - | - | - | - | - |
| - | | - | - | - | - | - | - | - | - | - | - | - |
| - | | - | - | - | - | - | - | - | - | - | - | - |
| - | | - | - | - | - | - | - | - | - | - | - | - |
| - | | - | - | - | - | - | - | - | - | - | - | - |
| - | | - | - | - | - | - | - | - | - | - | - | - |
| - | | - | - | - | - | - | - | - | - | - | - | - |
| ALL OTHER School Districts: (Count = 0) | | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding) | 16,844 | - | - | - | 2,910,870 | (2,910,870) | - | - | 2,910,870 | (2,910,870) | - | - |
| Special Education Revenue | | - | - | - | 103,579 | (103,579) | - | - | 103,579 | (103,579) | - | - |
| Grants | | | | | | | | | | | | |
| Stimulus | | - | - | - | - | - | - | - | - | - | - | - |
| DYCD (Department of Youth and Community Development) | | - | - | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - | - | - |
| NYC DoE Rental Assistance | | - | - | - | 873,261 | (873,261) | - | - | 873,261 | (873,261) | - | - |
| Other | | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL REVENUE FROM STATE SOURCES | | - | - | - | 3,887,710 | (3,887,710) | - | - | 3,887,710 | (3,887,710) | - | - |
| REVENUE FROM FEDERAL FUNDING | | | | | | | | | | | | |
| IDEA Special Needs | | - | - | - | 17,280 | (17,280) | - | - | 17,280 | (17,280) | - | - |
| Title I | | - | - | - | 86,400 | (86,400) | - | - | 86,400 | (86,400) | - | - |
| Title Funding - Other | | - | - | - | 29,008 | (29,008) | - | - | 29,008 | (29,008) | - | - |
| School Food Service (Free Lunch) | | - | - | - | - | - | - | - | - | - | - | - |
| Grants | | | | | | | | | | | | |
| Charter School Program (CSP) Planning & Implementation | | - | - | - | 208,502 | (208,502) | - | - | 208,502 | (208,502) | - | - |
| Other | | - | - | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | 327,942 | (327,942) | - | - | 327,942 | (327,942) | - | - |
| TOTAL REVENUE FROM FEDERAL SOURCES | | - | - | - | 669,132 | (669,132) | - | - | 669,132 | (669,132) | - | - |
| LOCAL and OTHER REVENUE | | | | | | | | | | | | |
| Contributions and Donations | | - | - | - | - | - | - | - | - | - | - | - |
| Fundraising | | - | - | - | - | - | - | - | - | - | - | - |
| Erate Reimbursement | | - | - | - | 19,370 | (19,370) | - | - | 19,370 | (19,370) | - | - |
| Earnings on Investments | | - | - | - | 5,891 | (5,891) | - | - | 5,891 | (5,891) | - | - |
| Interest Income | | - | - | - | - | - | - | - | - | - | - | - |
| Food Service (Income from meals) | | - | - | - | - | - | - | - | - | - | - | - |
| Text Book | | - | - | - | 14,850 | (14,850) | - | - | 14,850 | (14,850) | - | - |
| OTHER | | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL REVENUE FROM LOCAL and OTHER SOURCES | | - | - | - | 40,111 | (40,111) | - | - | 40,111 | (40,111) | - | - |
| TOTAL REVENUE | | - | - | - | 4,596,953 | (4,596,953) | - | - | 4,596,953 | (4,596,953) | - | - |

**BRILLA CARITAS CHARTER SCHOOL
Budget / Operating Plan**

2021-22

| | | | | | | | | | | | |
|---------------------------|---|---|---|-----------|-------------|---|---|-----------|-------------|---|---|
| Total Revenue | - | - | - | 4,596,953 | (4,596,953) | - | - | 4,596,953 | (4,596,953) | - | - |
| Total Expenses | - | - | - | 4,739,965 | 4,739,965 | - | - | 4,739,965 | 4,739,965 | - | - |
| Net Income | - | - | - | (143,012) | 143,012 | - | - | (143,012) | 143,012 | - | - |
| Actual Student Enrollment | - | - | - | - | - | - | - | - | - | - | - |

TOTALS AND VARIANCE ANALYSIS

*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed

| | Quarter 0 No. of Positions | TOTALS AND VARIANCE ANALYSIS | | | | | | | | | |
|---|-------------------------------|------------------------------|----------------------------------|---------------------------|---------------------|------------------------------|-----------------------------------|----------------------------|----------------------|-------------------------------|---|
| | | Actual | Current Budget (Current Quarter) | Actual vs. Current Budget | Current Budget - TY | Actual vs. Current Budget TY | Original Budget (Current Quarter) | Actual vs. Original Budget | Original Budget - TY | Actual vs. Original Budget TY | PY Actual (PY TY / No. of COMPLETED Actual CY Quarters) |
| EXPENSES | | | | | | | | | | | |
| ADMINISTRATIVE STAFF PERSONNEL COSTS | | | | | | | | | | | |
| Executive Management | - | - | - | - | - | - | - | - | - | - | - |
| Instructional Management | - | - | - | 243,100 | 243,100 | - | - | 243,100 | 243,100 | - | - |
| Deans, Directors & Coordinators | - | - | - | 193,744 | 193,744 | - | - | 193,744 | 193,744 | - | - |
| CFO / Director of Finance | - | - | - | - | - | - | - | - | - | - | - |
| Operation / Business Manager | - | - | - | 95,000 | 95,000 | - | - | 95,000 | 95,000 | - | - |
| Administrative Staff | - | - | - | 82,000 | 82,000 | - | - | 82,000 | 82,000 | - | - |
| TOTAL ADMINISTRATIVE STAFF | - | - | - | 613,844 | 613,844 | - | - | 613,844 | 613,844 | - | - |
| INSTRUCTIONAL PERSONNEL COSTS | | | | | | | | | | | |
| Teachers - Regular | - | - | - | 907,553 | 907,553 | - | - | 907,553 | 907,553 | - | - |
| Teachers - SPED | - | - | - | - | - | - | - | - | - | - | - |
| Substitute Teachers | - | - | - | - | - | - | - | - | - | - | - |
| Teaching Assistants | - | - | - | - | - | - | - | - | - | - | - |
| Specialty Teachers | - | - | - | 242,646 | 242,646 | - | - | 242,646 | 242,646 | - | - |
| Aides | - | - | - | - | - | - | - | - | - | - | - |
| Therapists & Counselors | - | - | - | 71,425 | 71,425 | - | - | 71,425 | 71,425 | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL INSTRUCTIONAL | - | - | - | 1,221,624 | 1,221,624 | - | - | 1,221,624 | 1,221,624 | - | - |
| NON-INSTRUCTIONAL PERSONNEL COSTS | | | | | | | | | | | |
| Nurse | - | - | - | - | - | - | - | - | - | - | - |
| Librarian | - | - | - | - | - | - | - | - | - | - | - |
| Custodian | - | - | - | - | - | - | - | - | - | - | - |
| Security | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | 82,500 | 82,500 | - | - | 82,500 | 82,500 | - | - |
| TOTAL NON-INSTRUCTIONAL | - | - | - | 82,500 | 82,500 | - | - | 82,500 | 82,500 | - | - |
| SUBTOTAL PERSONNEL SERVICE COSTS | - | - | - | 1,917,968 | 1,917,968 | - | - | 1,917,968 | 1,917,968 | - | - |
| PAYROLL TAXES AND BENEFITS | | | | | | | | | | | |
| Payroll Taxes | - | - | - | 182,016 | 182,016 | - | - | 182,016 | 182,016 | - | - |
| Fringe / Employee Benefits | - | - | - | 161,768 | 161,768 | - | - | 161,768 | 161,768 | - | - |
| Retirement / Pension | - | - | - | 57,539 | 57,539 | - | - | 57,539 | 57,539 | - | - |
| TOTAL PAYROLL TAXES AND BENEFITS | - | - | - | 401,323 | 401,323 | - | - | 401,323 | 401,323 | - | - |
| TOTAL PERSONNEL SERVICE COSTS | - | - | - | 2,319,291 | 2,319,291 | - | - | 2,319,291 | 2,319,291 | - | - |
| CONTRACTED SERVICES | | | | | | | | | | | |
| Accounting / Audit | - | - | - | 4,262 | 4,262 | - | - | 4,262 | 4,262 | - | - |
| Legal | - | - | - | 7,700 | 7,700 | - | - | 7,700 | 7,700 | - | - |
| Management Company Fee | - | - | - | 472,497 | 472,497 | - | - | 472,497 | 472,497 | - | - |
| Nurse Services | - | - | - | - | - | - | - | - | - | - | - |
| Food Service / School Lunch | - | - | - | - | - | - | - | - | - | - | - |
| Payroll Services | - | - | - | 11,940 | 11,940 | - | - | 11,940 | 11,940 | - | - |
| Special Ed Services | - | - | - | - | - | - | - | - | - | - | - |
| Titement Services (i.e. Title I) | - | - | - | - | - | - | - | - | - | - | - |
| Other Purchased / Professional / Consulting | - | - | - | 192,548 | 192,548 | - | - | 192,548 | 192,548 | - | - |
| TOTAL CONTRACTED SERVICES | - | - | - | 688,947 | 688,947 | - | - | 688,947 | 688,947 | - | - |

BRILLA CARITAS CHARTER SCHOOL
Budget / Operating Plan

2021-22

| | | | | | | | | | | | |
|---------------------------|---|---|---|-----------|-------------|---|---|-----------|-------------|---|---|
| Total Revenue | - | - | - | 4,596,953 | (4,596,953) | - | - | 4,596,953 | (4,596,953) | - | - |
| Total Expenses | - | - | - | 4,739,965 | 4,739,965 | - | - | 4,739,965 | 4,739,965 | - | - |
| Net Income | - | - | - | (143,012) | 143,012 | - | - | (143,012) | 143,012 | - | - |
| Actual Student Enrollment | - | - | - | - | - | - | - | - | - | - | - |

TOTALS AND VARIANCE ANALYSIS

*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed

| | Actual | Current Budget (Current Quarter) | Actual vs. Current Budget | Current Budget - TY | Actual vs. Current Budget TY | Original Budget (Current Quarter) | Actual vs. Original Budget | Original Budget - TY | Actual vs. Original Budget TY | PY Actual (PY TY / No. of COMPLETED Actual CY Quarters) | Actual CY vs. Actual PY |
|--|--------|----------------------------------|---------------------------|---------------------|------------------------------|-----------------------------------|----------------------------|----------------------|-------------------------------|---|-------------------------|
| SCHOOL OPERATIONS | | | | | | | | | | | |
| Board Expenses | - | - | - | 3,252 | 3,252 | - | - | 3,252 | 3,252 | - | - |
| Classroom / Teaching Supplies & Materials | - | - | - | 65,360 | 65,360 | - | - | 65,360 | 65,360 | - | - |
| Special Ed Supplies & Materials | - | - | - | 2,000 | 2,000 | - | - | 2,000 | 2,000 | - | - |
| Textbooks / Workbooks | - | - | - | 28,507 | 28,507 | - | - | 28,507 | 28,507 | - | - |
| Supplies & Materials other | - | - | - | 85,220 | 85,220 | - | - | 85,220 | 85,220 | - | - |
| Equipment / Furniture | - | - | - | 25,513 | 25,513 | - | - | 25,513 | 25,513 | - | - |
| Telephone | - | - | - | 24,052 | 24,052 | - | - | 24,052 | 24,052 | - | - |
| Technology | - | - | - | 62,630 | 62,630 | - | - | 62,630 | 62,630 | - | - |
| Student Testing & Assessment | - | - | - | 7,176 | 7,176 | - | - | 7,176 | 7,176 | - | - |
| Field Trips | - | - | - | 12,000 | 12,000 | - | - | 12,000 | 12,000 | - | - |
| Transportation (student) | - | - | - | - | - | - | - | - | - | - | - |
| Student Services - other | - | - | - | 66,550 | 66,550 | - | - | 66,550 | 66,550 | - | - |
| Office Expense | - | - | - | 14,233 | 14,233 | - | - | 14,233 | 14,233 | - | - |
| Staff Development | - | - | - | 64,466 | 64,466 | - | - | 64,466 | 64,466 | - | - |
| Staff Recruitment | - | - | - | 24,607 | 24,607 | - | - | 24,607 | 24,607 | - | - |
| Student Recruitment / Marketing | - | - | - | 28,588 | 28,588 | - | - | 28,588 | 28,588 | - | - |
| School Meals / Lunch | - | - | - | - | - | - | - | - | - | - | - |
| Travel (Staff) | - | - | - | 5,500 | 5,500 | - | - | 5,500 | 5,500 | - | - |
| Fundraising | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | 23,293 | 23,293 | - | - | 23,293 | 23,293 | - | - |
| TOTAL SCHOOL OPERATIONS | - | - | - | 542,947 | 542,947 | - | - | 542,947 | 542,947 | - | - |
| FACILITY OPERATION & MAINTENANCE | | | | | | | | | | | |
| Insurance | - | - | - | 16,222 | 16,222 | - | - | 16,222 | 16,222 | - | - |
| Janitorial | - | - | - | - | - | - | - | - | - | - | - |
| Building and Land Rent / Lease / Facility Finance Interest | - | - | - | 900,000 | 900,000 | - | - | 900,000 | 900,000 | - | - |
| Repairs & Maintenance | - | - | - | 5,224 | 5,224 | - | - | 5,224 | 5,224 | - | - |
| Equipment / Furniture | - | - | - | - | - | - | - | - | - | - | - |
| Security | - | - | - | - | - | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL FACILITY OPERATION & MAINTENANCE | - | - | - | 921,446 | 921,446 | - | - | 921,446 | 921,446 | - | - |
| DEPRECIATION & AMORTIZATION | - | - | - | 135,278 | 135,278 | - | - | 135,278 | 135,278 | - | - |
| COVID-19 / CONTINGENCY | - | - | - | 132,056 | 132,056 | - | - | 132,056 | 132,056 | - | - |
| DEFERRED RENT | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL EXPENSES | - | - | - | 4,739,965 | 4,739,965 | - | - | 4,739,965 | 4,739,965 | - | - |
| NET INCOME | - | - | - | (143,012) | 143,012 | - | - | (143,012) | 143,012 | - | - |

BRILLA CARITAS CHARTER SCHOOL
Budget / Operating Plan

2021-22

| | | | | | | | | | | | |
|---------------------------|---|---|---|-----------|-------------|---|---|-----------|-------------|---|---|
| Total Revenue | - | - | - | 4,596,953 | (4,596,953) | - | - | 4,596,953 | (4,596,953) | - | - |
| Total Expenses | - | - | - | 4,739,965 | 4,739,965 | - | - | 4,739,965 | 4,739,965 | - | - |
| Net Income | - | - | - | (143,012) | 143,012 | - | - | (143,012) | 143,012 | - | - |
| Actual Student Enrollment | - | - | - | | | - | - | | | - | - |

TOTALS AND VARIANCE ANALYSIS

*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed

| Actual | Current Budget (Current Quarter) | Actual vs. Current Budget | Current Budget - TY | Actual vs. Current Budget TY | Original Budget (Current Quarter) | Actual vs. Original Budget | Original Budget - TY | Actual vs. Original Budget TY | PY Actual (PY TY / Actual CY Quarters) | Actual CY vs. Actual PY |
|--------|----------------------------------|---------------------------|---------------------|------------------------------|-----------------------------------|----------------------------|----------------------|-------------------------------|--|-------------------------|
|--------|----------------------------------|---------------------------|---------------------|------------------------------|-----------------------------------|----------------------------|----------------------|-------------------------------|--|-------------------------|

ENROLLMENT - *School Districts Are Linked To Above Entries*

* Enrollment Data Based on Last Actual Quarter Completed

| | | | | | | | | | | |
|---|---|---|---|--|---|---|--|--|---|---|
| NYC CHANCELLOR'S OFFICE | - | - | - | | - | - | | | - | - |
| - | - | - | - | | - | - | | | - | - |
| - | - | - | - | | - | - | | | - | - |
| - | - | - | - | | - | - | | | - | - |
| - | - | - | - | | - | - | | | - | - |
| - | - | - | - | | - | - | | | - | - |
| - | - | - | - | | - | - | | | - | - |
| - | - | - | - | | - | - | | | - | - |
| - | - | - | - | | - | - | | | - | - |
| - | - | - | - | | - | - | | | - | - |
| - | - | - | - | | - | - | | | - | - |
| - | - | - | - | | - | - | | | - | - |
| - | - | - | - | | - | - | | | - | - |
| - | - | - | - | | - | - | | | - | - |
| - | - | - | - | | - | - | | | - | - |
| - | - | - | - | | - | - | | | - | - |
| - | - | - | - | | - | - | | | - | - |
| - | - | - | - | | - | - | | | - | - |
| - | - | - | - | | - | - | | | - | - |
| - | - | - | - | | - | - | | | - | - |
| - | - | - | - | | - | - | | | - | - |
| - | - | - | - | | - | - | | | - | - |
| - | - | - | - | | - | - | | | - | - |
| - | - | - | - | | - | - | | | - | - |
| - | - | - | - | | - | - | | | - | - |
| - | - | - | - | | - | - | | | - | - |
| ALL OTHER School Districts: (Count = 0) | - | - | - | | - | - | | | - | - |
| TOTAL ENROLLMENT | - | - | - | | - | - | | | - | - |
| REVENUE PER PUPIL | - | - | - | | - | - | | | - | - |
| EXPENSES PER PUPIL | - | - | - | | - | - | | | - | - |



Charter Schools Institute
The State University of New York

Annual Report Requirement
for SUNY Authorized Charter Schools
BRILLA CARITAS CHARTER SCHOOL
2021-22

Administrative
expenditures per pupil:

\$0.00

Per NYS Statute

Administrative expenditures per pupil: the sum of all general administration salaries and other general administration expenditures divided by the total number of enrolled students. Employee benefit costs or expenditures should not be reported here.

***NOTE: THIS TAB ONLY NEEDS TO BE COMPLETED FOR Q4**



Transmittal Form
Annual Financial Statement Audit Report
for SUNY Authorized Charter Schools

| | |
|------------------------------|--------------------------------|
| Charter School Name: | Brilla Caritas Charter School |
| Audit Period: | 2020-21 |
| Prior Period: | Planning Period + 2019-20 |
| Report Due Date: | Monday, November 1, 2021 |
| School Fiscal Contact Name: | Kyle Pellerin |
| School Fiscal Contact Email: | [REDACTED] |
| School Fiscal Contact Phone: | [REDACTED] |
| School Audit Firm Name: | Mengel, Metzger, Barr & Co LLP |
| School Audit Contact Name: | Shelby Stenson |
| School Audit Contact Email: | [REDACTED] |
| School Audit Contact Phone: | [REDACTED] |

SUNY CHARTER SCHOOLS INSTITUTE - Reporting Requirements:

Online Portal: <https://my.epicenternow.org/>

Required 8 Items:

- 1) The independent auditor's report on financial statements and notes;
- 2) Excel template file with appropriate sheets completed: Financial Position, Statement of Activities, Cash Flow and Functional Expenses worksheets; and
- 3) Reports on internal controls over financial reporting and on compliance.

And, if applicable:

The additional items listed below should be included if applicable. Please explain the reason(s) if the items are not included. Examples might include: a written management letter was not issued; the school did not expend federal funds in excess of the Single Audit Threshold of \$750,000; the management letter response will be submitted by the following date (should be no later than 30 days from the submission of the report); etc. If not applicable enter "N/A."

| | <i>If not included, state the reason(s) below. Or, if not applicable fill in "N/A":</i> |
|--|---|
| 4) Management Letter | |
| 5) Management Letter Response | |
| 6) Form 990; or Extension Form 8868 | filing extension |
| 7) Federal Single Audit/ Uniform Guidance in 2 CFR Part 200, Subpart F | |
| 8) Corrective Action Plan | N/A |

BRILLA CARITAS CHARTER SCHOOL
Statement of Financial Position
as of June 30, 2021

| <u>ASSETS</u> | <u>2020-21</u> | <u>Planning Period + 2019-20</u> |
|--|----------------|----------------------------------|
| <u>CURRENT ASSETS</u> | | |
| Cash and cash equivalents | | \$ - |
| Grants and contracts receivable | - | - |
| Accounts receivables | - | - |
| Prepaid expenses | - | - |
| Contributions and other receivables | - | - |
| TOTAL CURRENT ASSETS | - | - |
| <u>PROPERTY, BUILDING AND EQUIPMENT, net</u> | - | - |
| <u>OTHER ASSETS</u> | - | - |
| TOTAL ASSETS | - | - |
| <u>LIABILITIES AND NET ASSETS</u> | | |
| <u>CURRENT LIABILITIES</u> | | |
| Accounts payable and accrued expenses | \$ - | \$ - |
| Accrued payroll and benefits | - | - |
| Deferred Revenue | - | - |
| Current maturities of long-term debt | - | - |
| Short Term Debt - Bonds, Notes Payable | - | - |
| Other | - | - |
| TOTAL CURRENT LIABILITIES | - | - |
| <u>LONG-TERM LIABILITIES</u> | | |
| Deferred Rent | - | - |
| All other long-term debt and notes payable, net current maturities | - | - |
| TOTAL LONG-TERM LIABILITIES | - | - |
| TOTAL LIABILITIES | - | - |
| <u>NET ASSETS</u> | | |
| Without Donor Restrictions | - | - |
| With Donor Restrictions | - | - |
| TOTAL NET ASSETS | - | - |
| TOTAL LIABILITIES AND NET ASSETS | - | - |

CK - Should be zero

BRILLA CARITAS CHARTER SCHOOL

Statement of Activities

as of June 30, 2021

| | 2020-21 | | | Planning Period + 2019-20 |
|---|----------------------------|-------------------------|---------------------|---------------------------|
| | Without Donor Restrictions | With Donor Restrictions | Total | Total |
| REVENUE, GAINS AND OTHER SUPPORT | | | | |
| Public School District | | | | |
| Resident Student Enrollment | \$ 1,558,691 | \$ - | \$ 1,558,691 | \$ - |
| Students with disabilities | 69,614 | - | 69,614 | - |
| Grants and Contracts | | | | |
| State and local | - | - | - | - |
| Federal - Title and IDEA | 61,097 | - | 61,097 | - |
| Federal - Other | 522,193 | - | 522,193 | 568,306 |
| Other | - | - | - | - |
| NYC DoE Rental Assistance | 467,607 | - | 467,607 | - |
| Food Service/Child Nutrition Program | - | - | - | - |
| TOTAL REVENUE, GAINS AND OTHER SUPPORT | 2,679,202 | - | 2,679,202 | 568,306 |
| EXPENSES | | | | |
| Program Services | | | | |
| Regular Education | \$ 2,250,083 | \$ - | \$ 2,250,083 | \$ - |
| Special Education | 419,348 | - | 419,348 | - |
| Other Programs | - | - | - | - |
| Total Program Services | 2,669,431 | - | 2,669,431 | - |
| Management and general | 946,917 | - | 946,917 | 205,792 |
| Fundraising | - | - | - | - |
| TOTAL OPERATING EXPENSES | 3,616,348 | - | 3,616,348 | 205,792 |
| SURPLUS / (DEFICIT) FROM SCHOOL OPERATIONS | (937,146) | - | (937,146) | 362,514 |
| SUPPORT AND OTHER REVENUE | | | | |
| Contributions | | | | |
| Foundations | \$ 335,361 | \$ - | \$ 335,361 | \$ - |
| Individuals | - | - | - | - |
| Corporations | - | - | - | - |
| Fundraising | 575 | - | 575 | - |
| Interest income | 267 | - | 267 | - |
| Miscellaneous income | 89,351 | - | 89,351 | - |
| Net assets released from restriction | - | - | - | - |
| TOTAL SUPPORT AND OTHER REVENUE | 425,554 | - | 425,554 | - |
| CHANGE IN NET ASSETS | (511,592) | - | (511,592) | 362,514 |
| NET ASSETS BEGINNING OF YEAR | 362,514 | - | 362,514 | - |
| PRIOR YEAR/PERIOD ADJUSTMENTS | - | - | - | - |
| NET ASSETS END OF YEAR | \$ (149,078) | \$ - | \$ (149,078) | \$ 362,514 |

BRILLA CARITAS CHARTER SCHOOL
Statement of Cash Flows
as of June 30, 2021

| | <u>2020-21</u> | <u>Planning Period + 2019-20</u> |
|---|----------------|----------------------------------|
| CASH FLOWS - OPERATING ACTIVITIES | | |
| Increase (decrease) in net assets | \$ - | \$ - |
| Revenues from School Districts | - | - |
| Accounts Receivable | - | - |
| Due from School Districts | - | - |
| Depreciation | - | - |
| Grants Receivable | - | - |
| Due from NYS | - | - |
| Grant revenues | - | - |
| Prepaid Expenses | - | - |
| Accounts Payable | - | - |
| Accrued Expenses | - | - |
| Accrued Liabilities | - | - |
| Contributions and fund-raising activities | - | - |
| Miscellaneous sources | - | - |
| Deferred Revenue | - | - |
| Interest payments | - | - |
| Other | - | - |
| Other | - | - |
| NET CASH PROVIDED FROM OPERATING ACTIVITIES | \$ - | \$ - |
| CASH FLOWS - INVESTING ACTIVITIES | | |
| Purchase of equipment | - | - |
| Other | - | - |
| NET CASH PROVIDED FROM INVESTING ACTIVITIES | \$ - | \$ - |
| CASH FLOWS - FINANCING ACTIVITIES | | |
| Principal payments on long-term debt | - | - |
| Other | - | - |
| NET CASH PROVIDED FROM FINANCING ACTIVITIES | \$ - | \$ - |
| NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS | \$ - | \$ - |
| Cash at beginning of year | - | - |
| CASH AND CASH EQUIVALENTS AT END OF YEAR | \$ - | \$ - |

BRILLA CARITAS CHARTER SCHOOL
Statement of Functional Expenses
as of June 30, 2021

| | No. of Positions | 2020-21 | | | | | | | Planning Period + | |
|--|------------------|---------------------|-------------------|-----------------|---------------------|---------------------|------------------------|-------------------|---------------------|-------------------|
| | | Program Services | | | | Supporting Services | | | 2019-20 | |
| | | Regular Education | Special Education | Other Education | Total | Fund-raising | Management and General | Total | Total | |
| Personnel Services Costs | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| Administrative Staff Personnel | 3.00 | 144,422 | 20,370 | - | 164,792 | - | 180,551 | 180,551 | 345,343 | 129,102 |
| Instructional Personnel | 9.00 | 493,459 | 152,100 | - | 645,559 | - | - | - | 645,559 | - |
| Non-Instructional Personnel | - | - | - | - | - | - | - | - | - | - |
| Total Salaries and Staff | 12.00 | 637,881 | 172,470 | - | 810,351 | - | 180,551 | 180,551 | 990,902 | 129,102 |
| Fringe Benefits & Payroll Taxes | | 109,730 | 29,669 | - | 139,399 | - | 31,059 | 31,059 | 170,458 | 9,587 |
| Retirement | | 18,057 | 4,882 | - | 22,939 | - | 5,111 | 5,111 | 28,050 | - |
| Management Company Fees | | - | - | - | - | - | 243,155 | 243,155 | 243,155 | - |
| Legal Service | | - | - | - | - | - | 3,080 | 3,080 | 3,080 | 17,787 |
| Accounting / Audit Services | | - | - | - | - | - | 2,639 | 2,639 | 2,639 | - |
| Other Purchased / Professional / Consulting Services | | 133,125 | 19,805 | - | 152,930 | - | 27,097 | 27,097 | 180,027 | 1,950 |
| Building and Land Rent / Lease / Facility Finance Interest | | 1,018,775 | 143,693 | - | 1,162,468 | - | 288,588 | 288,588 | 1,451,056 | - |
| Repairs & Maintenance | | 898 | 127 | - | 1,025 | - | 254 | 254 | 1,279 | - |
| Insurance | | 7,779 | 1,097 | - | 8,876 | - | 2,204 | 2,204 | 11,080 | - |
| Utilities | | - | - | - | - | - | - | - | - | - |
| Supplies / Materials | | 112,877 | 15,921 | - | 128,798 | - | - | - | 128,798 | 9,341 |
| Equipment / Furnishings | | 13,636 | 1,923 | - | 15,559 | - | 3,862 | 3,862 | 19,421 | 583 |
| Staff Development | | 26,331 | 5,046 | - | 31,377 | - | 7,459 | 7,459 | 38,836 | 608 |
| Marketing / Recruitment | | 22,266 | 3,140 | - | 25,406 | - | 4,914 | 4,914 | 30,320 | 33,000 |
| Technology | | 15,805 | 2,229 | - | 18,034 | - | 4,477 | 4,477 | 22,511 | 230 |
| Food Service | | - | - | - | - | - | - | - | - | - |
| Student Services | | 46,692 | 6,586 | - | 53,278 | - | - | - | 53,278 | 1,012 |
| Office Expense | | 1,801 | 254 | - | 2,055 | - | 12,400 | 12,400 | 14,455 | 330 |
| Depreciation | | 79,004 | 11,143 | - | 90,147 | - | 22,379 | 22,379 | 112,526 | 1,287 |
| OTHER | | 5,426 | 1,363 | - | 6,789 | - | 107,688 | 107,688 | 114,477 | 975 |
| Total Expenses | | \$ 2,250,083 | \$ 419,348 | \$ - | \$ 2,669,431 | \$ - | \$ 946,917 | \$ 946,917 | \$ 3,616,348 | \$ 205,792 |

BRILLA COLLEGE PREPARATORY
CHARTER SCHOOLS

BRONX, NEW YORK

AUDITED FINANCIAL STATEMENTS

OTHER FINANCIAL INFORMATION

AND

INDEPENDENT AUDITOR'S REPORTS

JUNE 30, 2021

(With Comparative Totals for 2020)

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Brilla College Preparatory Charter Schools

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

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

Report on Summarized Comparative Information

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

Mengel, Metzger, Baw & Co. LLP

Rochester, New York
October 27, 2021

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2021

(With Comparative Totals for 2020)

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

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

JUNE 30, 2021

(With Comparative Totals for 2020)

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

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES

JUNE 30, 2021
(With Comparative Totals for 2020)

| | Year ended June 30, | | | | | | Year Ended June 30, 2020 |
|--|----------------------|----------------------|---------------------|----------------------|--|----------------------|--------------------------------|
| | 2021 | | | | | | |
| | No. of Positions | Program Services | | | Supporting Services Management and general | Total | |
| | Regular Education | Special Education | Sub-total | | | | |
| Personnel services costs: | | | | | | | |
| Administrative staff personnel | 29 | \$ 1,753,044 | \$ 477,163 | \$ 2,230,207 | \$ 1,122,510 | \$ 3,352,717 | \$ 3,210,292 |
| Instructional personnel | 120 | 5,894,130 | 2,415,073 | 8,309,203 | - | 8,309,203 | 6,131,819 |
| Total salaries and wages | 149 | 7,647,174 | 2,892,236 | 10,539,410 | 1,122,510 | 11,661,920 | 9,342,111 |
| Fringe benefits and payroll taxes | | 1,371,783 | 521,053 | 1,892,836 | 199,929 | 2,092,765 | 1,638,331 |
| Retirement benefits | | 212,469 | 80,525 | 292,994 | 31,121 | 324,115 | 237,855 |
| Legal services | | - | - | - | 42,902 | 42,902 | 51,211 |
| Accounting/Audit services | | - | - | - | 36,100 | 36,100 | 38,750 |
| Management company fees | | - | - | - | 3,691,870 | 3,691,870 | 1,860,295 |
| Other Purchased/Professional/Consulting Services | | 1,034,100 | 282,682 | 1,316,782 | 337,647 | 1,654,429 | 1,321,584 |
| Building rent | | 5,280,459 | 1,257,718 | 6,538,177 | 1,491,420 | 8,029,597 | 4,329,068 |
| Repairs and maintenance | | 28,241 | 6,800 | 35,041 | 7,717 | 42,758 | 25,198 |
| Insurance expense | | 99,886 | 27,374 | 127,260 | 28,061 | 155,321 | 98,220 |
| Supplies/Materials | | 526,106 | 127,255 | 653,361 | - | 653,361 | 501,603 |
| Equipment/Furnishings | | 21,212 | 3,982 | 25,194 | 6,125 | 31,319 | 27,145 |
| Leased equipment | | 52,700 | 14,652 | 67,352 | 14,820 | 82,172 | 65,255 |
| Staff development | | 241,095 | 80,598 | 321,693 | 67,838 | 389,531 | 266,905 |
| Marketing/Recruitment | | 194,586 | 49,776 | 244,362 | 35,721 | 280,083 | 247,904 |
| Technology | | 183,939 | 50,105 | 234,044 | 51,716 | 285,760 | 195,215 |
| Food services | | 799 | 258 | 1,057 | - | 1,057 | 866 |
| Student services | | 197,337 | 47,195 | 244,532 | - | 244,532 | 293,134 |
| Office expense | | 12,313 | 3,217 | 15,530 | 65,540 | 81,070 | 93,518 |
| Travel and conferences | | 1,515 | 405 | 1,920 | 426 | 2,346 | 34,191 |
| Depreciation and amortization | | 433,698 | 112,217 | 545,915 | 121,662 | 667,577 | 474,728 |
| Other | | 48,647 | 19,423 | 68,070 | 587,471 | 655,541 | 330,396 |
| | | <u>\$ 17,588,059</u> | <u>\$ 5,577,471</u> | <u>\$ 23,165,530</u> | <u>\$ 7,940,596</u> | <u>\$ 31,106,126</u> | <u>\$ 21,473,483</u> |

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF CASH FLOWS

JUNE 30, 2021

(With Comparative Totals for 2020)

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

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

(With Comparative Totals for 2020)

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

The Charter School

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

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

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

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

Classification of net assets

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

These classes of net assets are defined as follows:

Net Assets Without Donor Restrictions

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

Net Assets With Donor Restrictions

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2021

(With Comparative Totals for 2020)

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

Revenue and support recognition

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

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

Public school district revenue

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

Rental assistance

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

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

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

Contributions

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2021

(With Comparative Totals for 2020)

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

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

Grant revenue

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

Cash and cash equivalents

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

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

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

Cash in escrow

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2021

(With Comparative Totals for 2020)

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

Grants and other receivables

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

Property and equipment

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

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

Contributed services

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

In-kind contributions

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

Tax exempt status

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

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

Marketing costs

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2021

(With Comparative Totals for 2020)

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

Deferred lease liability

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

Security deposits

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

Use of estimates in the preparation of financial statements

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

Comparatives for the period ended June 30, 2020

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

New accounting pronouncements

Leases

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2021

(With Comparative Totals for 2020)

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

Gifts-in-kind

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

Subsequent events

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

NOTE B: LIQUIDITY AND AVAILABILITY

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

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

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

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

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

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2021

(With Comparative Totals for 2020)

NOTE C: PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

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

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

NOTE D: LINE OF CREDIT

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

NOTE E: COMMITMENTS

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

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2021

(With Comparative Totals for 2020)

NOTE F: SCHOOL FACILITIES

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

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

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

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

The Charter School signed a rental agreement for property located on East 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 expires June 2051. The current monthly payment is \$141,838. The payment will increase each year of the lease by the agreed upon amount as described in the lease.

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

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

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2021

(With Comparative Totals for 2020)

NOTE F: SCHOOL FACILITIES, Cont'd

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

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

NOTE G: OPERATING LEASES

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

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

NOTE H: CONCENTRATIONS

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

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

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2021

(With Comparative Totals for 2020)

NOTE I: RETIREMENT PLAN

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

NOTE J: CONTINGENCIES

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

NOTE K: FUNCTIONAL EXPENSES

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

NOTE L: NET ASSETS

Net assets without donor restrictions are as follows:

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2021

(With Comparative Totals for 2020)

NOTE M: ACCOUNTING IMPACT OF COVID-19 OUTBREAK

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

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

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

NOTE N: RENEWAL PROCESS

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

OTHER FINANCIAL INFORMATION

INDEPENDENT AUDITOR'S REPORT ON OTHER FINANCIAL INFORMATION

Board of Trustees
Brilla College Preparatory Charter Schools

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

Mengel, Metzger, Baw & Co. LLP

Rochester, New York
October 27, 2021

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

COMBINING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS BY CHARTER

YEAR ENDED JUNE 30, 2021

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES BY CHARTER

YEAR ENDED JUNE 30, 2021

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES BY CHARTER

YEAR ENDED JUNE 30, 2021

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES BY CHARTER

YEAR ENDED JUNE 30, 2021

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES BY CHARTER

YEAR ENDED JUNE 30, 2021

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

BRONX, NEW YORK

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

AND

INDEPENDENT AUDITOR'S REPORTS

JUNE 30, 2021

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| Schedule of Expenditures of Federal Awards | 8 |
| Schedule of Findings and Questioned Costs | 9 |

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

Board of Trustees
Brilla College Preparatory Charter Schools

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

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Mengel, Metzger, Baw & Co. LLP

Rochester, New York
October 27, 2021

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

Board of Trustees
Brilla College Preparatory Charter Schools

Report on Compliance for Each Major Federal Program

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

Management’s Responsibility

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

Auditor’s Responsibility

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

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

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

Opinion on Each Major Federal Program

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

Report on Internal Control over Compliance

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

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

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

Purpose of this Report

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

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

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

Mengel, Metzger, Baw & Co. LLP

Rochester, New York
October 27, 2021

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2021

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

NOTE A: BASIS OF PRESENTATION

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

NOTE B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2021

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major programs:

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

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

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

Identification of major program:

AL Number:

84.282M

Name of Federal Program or Cluster:

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

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

\$750,000

Auditee qualified as low-risk auditee?

X yes no

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Cont'd

YEAR ENDED JUNE 30, 2021

FINDING – FINANCIAL STATEMENT AUDIT

None.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None.

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

None.



Transmittal Form
Annual Financial Statement Audit Report
for SUNY Authorized Charter Schools

| | |
|------------------------------|--------------------------------|
| Charter School Name: | Brilla Caritas Charter School |
| Audit Period: | 2020-21 |
| Prior Period: | Planning Period + 2019-20 |
| Report Due Date: | Monday, November 1, 2021 |
| School Fiscal Contact Name: | Kyle Pellerin |
| School Fiscal Contact Email: | [REDACTED] |
| School Fiscal Contact Phone: | [REDACTED] |
| School Audit Firm Name: | Mengel, Metzger, Barr & Co LLP |
| School Audit Contact Name: | Shelby Stenson |
| School Audit Contact Email: | [REDACTED] |
| School Audit Contact Phone: | [REDACTED] |

SUNY CHARTER SCHOOLS INSTITUTE - Reporting Requirements:

Online Portal: <https://my.epicenternow.org/>

Required 8 Items:

- 1) The independent auditor's report on financial statements and notes;
- 2) Excel template file with appropriate sheets completed: Financial Position, Statement of Activities, Cash Flow and Functional Expenses worksheets; and
- 3) Reports on internal controls over financial reporting and on compliance.

And, if applicable:

The additional items listed below should be included if applicable. Please explain the reason(s) if the items are not included. Examples might include: a written management letter was not issued; the school did not expend federal funds in excess of the Single Audit Threshold of \$750,000; the management letter response will be submitted by the following date (should be no later than 30 days from the submission of the report); etc. If not applicable enter "N/A."

| | <i>If not included, state the reason(s) below. Or, if not applicable fill in "N/A":</i> |
|--|---|
| 4) Management Letter | |
| 5) Management Letter Response | |
| 6) Form 990; or Extension Form 8868 | filing extension |
| 7) Federal Single Audit/ Uniform Guidance in 2 CFR Part 200, Subpart F | |
| 8) Corrective Action Plan | N/A |

BRILLA CARITAS CHARTER SCHOOL
Statement of Financial Position
as of June 30, 2021

| <u>ASSETS</u> | <u>2020-21</u> | <u>Planning Period + 2019-20</u> |
|--|----------------|----------------------------------|
| <u>CURRENT ASSETS</u> | | |
| Cash and cash equivalents | | \$ - |
| Grants and contracts receivable | - | - |
| Accounts receivables | - | - |
| Prepaid expenses | - | - |
| Contributions and other receivables | - | - |
| TOTAL CURRENT ASSETS | - | - |
| <u>PROPERTY, BUILDING AND EQUIPMENT, net</u> | - | - |
| <u>OTHER ASSETS</u> | - | - |
| TOTAL ASSETS | - | - |
| <u>LIABILITIES AND NET ASSETS</u> | | |
| <u>CURRENT LIABILITIES</u> | | |
| Accounts payable and accrued expenses | \$ - | \$ - |
| Accrued payroll and benefits | - | - |
| Deferred Revenue | - | - |
| Current maturities of long-term debt | - | - |
| Short Term Debt - Bonds, Notes Payable | - | - |
| Other | - | - |
| TOTAL CURRENT LIABILITIES | - | - |
| <u>LONG-TERM LIABILITIES</u> | | |
| Deferred Rent | - | - |
| All other long-term debt and notes payable, net current maturities | - | - |
| TOTAL LONG-TERM LIABILITIES | - | - |
| TOTAL LIABILITIES | - | - |
| <u>NET ASSETS</u> | | |
| Without Donor Restrictions | - | - |
| With Donor Restrictions | - | - |
| TOTAL NET ASSETS | - | - |
| TOTAL LIABILITIES AND NET ASSETS | - | - |

CK - Should be zero

-

-

BRILLA CARITAS CHARTER SCHOOL

Statement of Activities

as of June 30, 2021

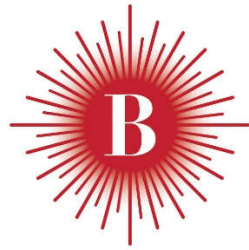
| | 2020-21 | | | Planning Period + 2019-20 |
|---|----------------------------|-------------------------|---------------------|---------------------------|
| | Without Donor Restrictions | With Donor Restrictions | Total | Total |
| REVENUE, GAINS AND OTHER SUPPORT | | | | |
| Public School District | | | | |
| Resident Student Enrollment | \$ 1,558,691 | \$ - | \$ 1,558,691 | \$ - |
| Students with disabilities | 69,614 | - | 69,614 | - |
| Grants and Contracts | | | | |
| State and local | - | - | - | - |
| Federal - Title and IDEA | 61,097 | - | 61,097 | - |
| Federal - Other | 522,193 | - | 522,193 | 568,306 |
| Other | - | - | - | - |
| NYC DoE Rental Assistance | 467,607 | - | 467,607 | - |
| Food Service/Child Nutrition Program | - | - | - | - |
| TOTAL REVENUE, GAINS AND OTHER SUPPORT | 2,679,202 | - | 2,679,202 | 568,306 |
| EXPENSES | | | | |
| Program Services | | | | |
| Regular Education | \$ 2,250,083 | \$ - | \$ 2,250,083 | \$ - |
| Special Education | 419,348 | - | 419,348 | - |
| Other Programs | - | - | - | - |
| Total Program Services | 2,669,431 | - | 2,669,431 | - |
| Management and general | 946,917 | - | 946,917 | 205,792 |
| Fundraising | - | - | - | - |
| TOTAL OPERATING EXPENSES | 3,616,348 | - | 3,616,348 | 205,792 |
| SURPLUS / (DEFICIT) FROM SCHOOL OPERATIONS | (937,146) | - | (937,146) | 362,514 |
| SUPPORT AND OTHER REVENUE | | | | |
| Contributions | | | | |
| Foundations | \$ 335,361 | \$ - | \$ 335,361 | \$ - |
| Individuals | - | - | - | - |
| Corporations | - | - | - | - |
| Fundraising | 575 | - | 575 | - |
| Interest income | 267 | - | 267 | - |
| Miscellaneous income | 89,351 | - | 89,351 | - |
| Net assets released from restriction | - | - | - | - |
| TOTAL SUPPORT AND OTHER REVENUE | 425,554 | - | 425,554 | - |
| CHANGE IN NET ASSETS | (511,592) | - | (511,592) | 362,514 |
| NET ASSETS BEGINNING OF YEAR | 362,514 | - | 362,514 | - |
| PRIOR YEAR/PERIOD ADJUSTMENTS | - | - | - | - |
| NET ASSETS END OF YEAR | \$ (149,078) | \$ - | \$ (149,078) | \$ 362,514 |

BRILLA CARITAS CHARTER SCHOOL
Statement of Cash Flows
as of June 30, 2021

| | <u>2020-21</u> | <u>Planning Period + 2019-20</u> |
|---|----------------|----------------------------------|
| CASH FLOWS - OPERATING ACTIVITIES | | |
| Increase (decrease) in net assets | \$ - | \$ - |
| Revenues from School Districts | - | - |
| Accounts Receivable | - | - |
| Due from School Districts | - | - |
| Depreciation | - | - |
| Grants Receivable | - | - |
| Due from NYS | - | - |
| Grant revenues | - | - |
| Prepaid Expenses | - | - |
| Accounts Payable | - | - |
| Accrued Expenses | - | - |
| Accrued Liabilities | - | - |
| Contributions and fund-raising activities | - | - |
| Miscellaneous sources | - | - |
| Deferred Revenue | - | - |
| Interest payments | - | - |
| Other | - | - |
| Other | - | - |
| NET CASH PROVIDED FROM OPERATING ACTIVITIES | \$ - | \$ - |
| CASH FLOWS - INVESTING ACTIVITIES | | |
| Purchase of equipment | - | - |
| Other | - | - |
| NET CASH PROVIDED FROM INVESTING ACTIVITIES | \$ - | \$ - |
| CASH FLOWS - FINANCING ACTIVITIES | | |
| Principal payments on long-term debt | - | - |
| Other | - | - |
| NET CASH PROVIDED FROM FINANCING ACTIVITIES | \$ - | \$ - |
| NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS | \$ - | \$ - |
| Cash at beginning of year | - | - |
| CASH AND CASH EQUIVALENTS AT END OF YEAR | \$ - | \$ - |

BRILLA CARITAS CHARTER SCHOOL
Statement of Functional Expenses
as of June 30, 2021

| | No. of Positions | 2020-21 | | | | | | | Planning Period + | |
|--|------------------|---------------------|-------------------|-----------------|---------------------|---------------------|------------------------|-------------------|---------------------|-------------------|
| | | Program Services | | | | Supporting Services | | | 2019-20 | |
| | | Regular Education | Special Education | Other Education | Total | Fund-raising | Management and General | Total | Total | |
| Personnel Services Costs | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| Administrative Staff Personnel | 3.00 | 144,422 | 20,370 | - | 164,792 | - | 180,551 | 180,551 | 345,343 | 129,102 |
| Instructional Personnel | 9.00 | 493,459 | 152,100 | - | 645,559 | - | - | - | 645,559 | - |
| Non-Instructional Personnel | - | - | - | - | - | - | - | - | - | - |
| Total Salaries and Staff | 12.00 | 637,881 | 172,470 | - | 810,351 | - | 180,551 | 180,551 | 990,902 | 129,102 |
| Fringe Benefits & Payroll Taxes | | 109,730 | 29,669 | - | 139,399 | - | 31,059 | 31,059 | 170,458 | 9,587 |
| Retirement | | 18,057 | 4,882 | - | 22,939 | - | 5,111 | 5,111 | 28,050 | - |
| Management Company Fees | | - | - | - | - | - | 243,155 | 243,155 | 243,155 | - |
| Legal Service | | - | - | - | - | - | 3,080 | 3,080 | 3,080 | 17,787 |
| Accounting / Audit Services | | - | - | - | - | - | 2,639 | 2,639 | 2,639 | - |
| Other Purchased / Professional / Consulting Services | | 133,125 | 19,805 | - | 152,930 | - | 27,097 | 27,097 | 180,027 | 1,950 |
| Building and Land Rent / Lease / Facility Finance Interest | | 1,018,775 | 143,693 | - | 1,162,468 | - | 288,588 | 288,588 | 1,451,056 | - |
| Repairs & Maintenance | | 898 | 127 | - | 1,025 | - | 254 | 254 | 1,279 | - |
| Insurance | | 7,779 | 1,097 | - | 8,876 | - | 2,204 | 2,204 | 11,080 | - |
| Utilities | | - | - | - | - | - | - | - | - | - |
| Supplies / Materials | | 112,877 | 15,921 | - | 128,798 | - | - | - | 128,798 | 9,341 |
| Equipment / Furnishings | | 13,636 | 1,923 | - | 15,559 | - | 3,862 | 3,862 | 19,421 | 583 |
| Staff Development | | 26,331 | 5,046 | - | 31,377 | - | 7,459 | 7,459 | 38,836 | 608 |
| Marketing / Recruitment | | 22,266 | 3,140 | - | 25,406 | - | 4,914 | 4,914 | 30,320 | 33,000 |
| Technology | | 15,805 | 2,229 | - | 18,034 | - | 4,477 | 4,477 | 22,511 | 230 |
| Food Service | | - | - | - | - | - | - | - | - | - |
| Student Services | | 46,692 | 6,586 | - | 53,278 | - | - | - | 53,278 | 1,012 |
| Office Expense | | 1,801 | 254 | - | 2,055 | - | 12,400 | 12,400 | 14,455 | 330 |
| Depreciation | | 79,004 | 11,143 | - | 90,147 | - | 22,379 | 22,379 | 112,526 | 1,287 |
| OTHER | | 5,426 | 1,363 | - | 6,789 | - | 107,688 | 107,688 | 114,477 | 975 |
| Total Expenses | | \$ 2,250,083 | \$ 419,348 | \$ - | \$ 2,669,431 | \$ - | \$ 946,917 | \$ 946,917 | \$ 3,616,348 | \$ 205,792 |



BRILLA
Public Charter Schools

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

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

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

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

Financial Statements

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

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

Information Provided

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

Single Audit

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

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

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

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

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

Other Representations

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

Very truly yours,

BRILLA COLLEGE PREPRATORY CHARTER SCHOOLS



Matt Salvaticerra
Chief Financial Officer



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

Luanne Zurlo
Executive Director

BRILLA COLLEGE PREPARATORY
CHARTER SCHOOLS

BRONX, NEW YORK

AUDITED FINANCIAL STATEMENTS

OTHER FINANCIAL INFORMATION

AND

INDEPENDENT AUDITOR'S REPORTS

JUNE 30, 2021

(With Comparative Totals for 2020)



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Brilla College Preparatory Charter Schools

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

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

Report on Summarized Comparative Information

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

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
October 27, 2021

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2021

(With Comparative Totals for 2020)

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

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

JUNE 30, 2021

(With Comparative Totals for 2020)

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

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES

JUNE 30, 2021
(With Comparative Totals for 2020)

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

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF CASH FLOWS

JUNE 30, 2021

(With Comparative Totals for 2020)

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

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

(With Comparative Totals for 2020)

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

The Charter School

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

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

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

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

Classification of net assets

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

These classes of net assets are defined as follows:

Net Assets Without Donor Restrictions

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

Net Assets With Donor Restrictions

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2021

(With Comparative Totals for 2020)

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

Revenue and support recognition

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

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

Public school district revenue

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

Rental assistance

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

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

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

Contributions

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2021

(With Comparative Totals for 2020)

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

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

Grant revenue

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

Cash and cash equivalents

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

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

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

Cash in escrow

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2021

(With Comparative Totals for 2020)

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

Grants and other receivables

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

Property and equipment

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

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

Contributed services

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

In-kind contributions

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

Tax exempt status

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

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

Marketing costs

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2021

(With Comparative Totals for 2020)

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

Deferred lease liability

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

Security deposits

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

Use of estimates in the preparation of financial statements

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

Comparatives for the period ended June 30, 2020

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

New accounting pronouncements

Leases

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2021

(With Comparative Totals for 2020)

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

Gifts-in-kind

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

Subsequent events

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

NOTE B: LIQUIDITY AND AVAILABILITY

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

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

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

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

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

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2021

(With Comparative Totals for 2020)

NOTE C: PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

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

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

NOTE D: LINE OF CREDIT

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

NOTE E: COMMITMENTS

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

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2021

(With Comparative Totals for 2020)

NOTE F: SCHOOL FACILITIES

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

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

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

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

The Charter School signed a rental agreement for property located on East 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 expires June 2051. The current monthly payment is \$141,838. The payment will increase each year of the lease by the agreed upon amount as described in the lease.

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

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

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2021
(With Comparative Totals for 2020)

NOTE F: SCHOOL FACILITIES, Cont'd

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

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

NOTE G: OPERATING LEASES

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

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

NOTE H: CONCENTRATIONS

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

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

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2021

(With Comparative Totals for 2020)

NOTE I: RETIREMENT PLAN

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

NOTE J: CONTINGENCIES

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

NOTE K: FUNCTIONAL EXPENSES

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

NOTE L: NET ASSETS

Net assets without donor restrictions are as follows:

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2021

(With Comparative Totals for 2020)

NOTE M: ACCOUNTING IMPACT OF COVID-19 OUTBREAK

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

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

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

NOTE N: RENEWAL PROCESS

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

OTHER FINANCIAL INFORMATION



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON OTHER FINANCIAL INFORMATION

Board of Trustees
Brilla College Preparatory Charter Schools

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

Mengel, Metzger, Barr & Co. LLP

Rochester, New York
October 27, 2021

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

COMBINING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS BY CHARTER

YEAR ENDED JUNE 30, 2021

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES BY CHARTER

YEAR ENDED JUNE 30, 2021

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES BY CHARTER

YEAR ENDED JUNE 30, 2021

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES BY CHARTER

YEAR ENDED JUNE 30, 2021

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES BY CHARTER

YEAR ENDED JUNE 30, 2021

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

BRONX, NEW YORK

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

AND

INDEPENDENT AUDITOR'S REPORTS

JUNE 30, 2021



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

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MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

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

Board of Trustees
Brilla College Preparatory Charter Schools

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

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
October 27, 2021



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

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

Board of Trustees
Brilla College Preparatory Charter Schools

Report on Compliance for Each Major Federal Program

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

Management's Responsibility

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

Auditor's Responsibility

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

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

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

Opinion on Each Major Federal Program

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

Report on Internal Control over Compliance

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

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

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

Purpose of this Report

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

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

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

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
October 27, 2021

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2021

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

NOTE A: BASIS OF PRESENTATION

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

NOTE B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2021

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

| | | | |
|---|------------|-----|----------------------------|
| Type of auditor's report issued: | Unmodified | | |
| Internal control over financial reporting: | | | |
| • Material weakness (es) identified? | ___ | yes | <u> x </u> no |
| • Significant deficiency(ies) identified that are not considered to be material weaknesses? | ___ | yes | <u> x </u> none reported |
| Noncompliance material to financial statements noted? | ___ | yes | <u> x </u> no |

Federal Awards

| | | | |
|--|------------|-----|----------------------------|
| Internal control over major programs: | | | |
| • Material weakness (es) identified? | ___ | yes | <u> x </u> no |
| • Significant deficiency(ies) identified that are not considered to be material weaknesses? | ___ | yes | <u> x </u> none reported |
| Type of auditor's report issued on compliance for major programs: | Unmodified | | |
| Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)? | ___ | yes | <u> x </u> no |

Identification of major program:

AL Number:

84.282M

Name of Federal Program or Cluster:

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

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

\$750,000

Auditee qualified as low-risk auditee?

 X yes ___ no

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

FINDING – FINANCIAL STATEMENT AUDIT

None.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None.

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

None.

EXTENSION FILING INSTRUCTIONS

FORM 8868 FOR FORM 990

FOR THE YEAR ENDING

JUNE 30, 2021

PREPARED FOR:

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

PREPARED BY:

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

AMOUNT DUE:

NOT APPLICABLE

MAIL CHECK PAYABLE TO:

NOT APPLICABLE

MAIL EXTENSION AND (CHECK IF APPLICABLE) TO:

NOT APPLICABLE

EXTENSION MUST BE MAILED ON OR BEFORE:

NOT APPLICABLE

SPECIAL INSTRUCTIONS:

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

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

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**
▶ **Go to www.irs.gov/Form8868 for the latest information.**

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

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

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

| | | |
|--|---|--|
| Type or print | Name of exempt organization or other filer, see instructions. BRILLA COLLEGE PREPARATORY CHARTER SCHOOL CHARTER SCHOOLS | Taxpayer identification number (TIN) <div style="background-color: black; width: 100px; height: 20px;"></div> |
| File by the due date for filing your return. See instructions. | Number, street, and room or suite no. If a P.O. box, see instructions. 413 EAST 144TH STREET | |
| | City, town or post office, state, and ZIP code. For a foreign address, see instructions. BRONX, NY 10454 | |

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

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

LUANNE ZURLO

- The books are in the care of
Telephone No. ▶ Fax No. ▶
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for.

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

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

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

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

2021 DISCLOSURE OF FINANCIAL INTEREST FORM

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

| Education Corporation, Trustee Name and Position(s) | |
|---|-------------------------------|
| Name of education corporation: | Brilla Public Charter Schools |
| Name of trustee (print): | Charles J. Bozian |
| Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.): | Finance Committee Chair |
| Email Address: | [REDACTED] |

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

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

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

None

| Name and Relationship | Nature of Financial Interest/Transaction | Approximate Value of the Business Conducted | Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion) | Date of Transaction(s) or "Ongoing" |
|-----------------------|--|---|--|-------------------------------------|
| | | | | |
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3) Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

None

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

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

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



2021 DISCLOSURE OF FINANCIAL INTEREST FORM

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

| Education Corporation, Trustee Name and Position(s) | |
|---|-------------------------|
| Name of education corporation: | Brilla |
| Name of trustee (print): | Brother Brian Carty FSC |
| Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.): | Trustee |
| Email Address: | [REDACTED] |

| Home Address | |
|---|------------|
| Please complete with <i>changes</i> only: | |
| Street: | [REDACTED] |
| City, State Zip: | [REDACTED] |
| Phone: | [REDACTED] |

| Business Address | |
|---|------------|
| Please complete with <i>changes</i> only: | |
| Business Name: | [REDACTED] |
| Street: | [REDACTED] |
| City, State Zip: | [REDACTED] |
| Phone: | [REDACTED] |

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

None

| Name and Relationship | Nature of Financial Interest/Transaction | Approximate Value of the Business Conducted | Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion) | Date of Transaction(s) or "Ongoing" |
|-----------------------|--|---|--|-------------------------------------|
| | | | | |
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3) Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

None

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

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

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

2021 DISCLOSURE OF FINANCIAL INTEREST FORM

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

| Education Corporation, Trustee Name and Position(s) | |
|---|-------------------------------|
| Name of education corporation: | Brilla Public Charter Schools |
| Name of trustee (print): | Eric J. Eckholdt |
| Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.): | Chair |
| Email Address: | [REDACTED] |

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

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

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

None

| Name and Relationship | Nature of Financial Interest/Transaction | Approximate Value of the Business Conducted | Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion) | Date of Transaction(s) or "Ongoing" |
|-----------------------|--|---|--|-------------------------------------|
| | | | | |
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3) Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

None

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

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

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

2021 DISCLOSURE OF FINANCIAL INTEREST FORM

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

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

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

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

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

None

| Name and Relationship | Nature of Financial Interest/Transaction | Approximate Value of the Business Conducted | Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion) | Date of Transaction(s) or "Ongoing" |
|-----------------------|--|---|--|-------------------------------------|
| | | | | |
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3) Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

None

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

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

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



2021 DISCLOSURE OF FINANCIAL INTEREST FORM

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

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

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

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

Questions

1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check **yes**, answer 1a), 1b), and 1c)]. Yes No

| | |
|----------------------------------|--|
| 1a) Description of the position: | |
| 1b) Salary: | |
| 1c) Start date: | |

2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabitate with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year.

None

| Name and Relationship | Nature of Financial Interest/Transaction | Approximate Value of the Business Conducted | Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion) | Date of Transaction(s) or "Ongoing" |
|-----------------------|--|---|--|-------------------------------------|
| | | | | |
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3) Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

None

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

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

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



2021 DISCLOSURE OF FINANCIAL INTEREST FORM

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

| Education Corporation, Trustee Name and Position(s) | |
|---|--------------|
| Name of education corporation: | Brilla |
| Name of trustee (print): | Mary O'Grady |
| Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.): | director |
| Email Address: | [REDACTED] |

| Home Address | |
|---|------------|
| Please complete with <i>changes</i> only: | |
| Street: | [REDACTED] |
| City, State Zip: | [REDACTED] |
| Phone: | [REDACTED] |

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

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

None

| Name and Relationship | Nature of Financial Interest/Transaction | Approximate Value of the Business Conducted | Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion) | Date of Transaction(s) or "Ongoing" |
|-----------------------|--|---|--|-------------------------------------|
| | | | | |
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3) Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

None

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

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

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



2021 DISCLOSURE OF FINANCIAL INTEREST FORM

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

| Education Corporation, Trustee Name and Position(s) | |
|---|-----------------------------------|
| Name of education corporation: | Brilla College Preparatory |
| Name of trustee (print): | Richard Ramirez |
| Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.): | Secretary |
| Email Address: | [REDACTED] |

| Home Address | |
|---|------------|
| Please complete with <i>changes</i> only: | |
| Street: | [REDACTED] |
| City, State Zip: | [REDACTED] |
| Phone: | [REDACTED] |

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

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

None

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

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

None

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

Trustee Signature

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

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



2021 DISCLOSURE OF FINANCIAL INTEREST FORM

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

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

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

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

Questions

1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check **yes**, answer 1a), 1b), and 1c)]. Yes No

1a) Description of the position:

1b) Salary:

1c) Start date:

2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabitate with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year.

None

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

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

None

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

Trustee Signature

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

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



2021 DISCLOSURE OF FINANCIAL INTEREST FORM

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

| Education Corporation, Trustee Name and Position(s) | |
|---|--|
| Name of education corporation: | Brilla Prep |
| Name of trustee (print): | Elena Sada |
| Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.): | Academic Committee member, general member. |
| Email Address: | [REDACTED] |

| Home Address | |
|---|------------|
| Please complete with <i>changes</i> only: | |
| Street: | [REDACTED] |
| City, State Zip: | [REDACTED] |
| Phone: | [REDACTED] |

| Business Address | |
|---|------------|
| Please complete with <i>changes</i> only: | |
| Business Name: | [REDACTED] |
| Street: | [REDACTED] |
| City, State Zip: | [REDACTED] |
| Phone: | [REDACTED] |

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

None

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

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

None

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

Trustee Signature

Signature:


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

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



2021 DISCLOSURE OF FINANCIAL INTEREST FORM

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

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

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

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

Questions

1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check **yes**, answer 1a), 1b), and 1c)]. Yes No

1a) Description of the position:

1b) Salary:

1c) Start date:

2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabitate with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year.

None

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

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

None

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

Trustee Signature

Signature:


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

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

Brilla College Preparatory Charter School Veritas
Accountability Plan
for the Accountability Period 2021-2022 to 2024-2025

ACADEMIC GOALS

GOAL I: ENGLISH LANGUAGE ARTS

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

Absolute Measures

- Each year, 75 percent of all tested students who are enrolled in at least their second year will perform at or above proficiency on the New York State English language arts exam for grades 3-8.
- Each year, the school's aggregate Performance Index ("PI") on the state English language arts exam will meet or exceed that year's state Measure of Interim Progress ("MIP") set forth in the state's Every Student Succeeds Act ("ESSA") accountability system.

Comparative Measures

- Each year, the percent of all tested students who are enrolled in at least their second year and performing at or above proficiency on the state English language arts exam will be greater than that of students in the same tested grades in the local school district.
- 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.
- Optional: Brilla Veritas students will outperform the local school district by 10 percentage points, as measured by the percentage at Levels 3 and 4 in the same grades on the state ELA exam.

Growth Measures

- 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.

GOAL II: MATHEMATICS

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

Absolute Measures

- Each year, 75 percent of all tested students who are enrolled in at least their second year will perform at or above proficiency on the New York State mathematics exam for grades 3-8.
- Each year, the school's aggregate Performance Index ("PI") on the state mathematics exam will meet or exceed that year's state Measure of Interim Progress ("MIP") set forth in the state's ESSA accountability system.

Comparative Measures

- Each year, the percent of all tested students who are enrolled in at least their second year and performing at or above proficiency on the state mathematics exam will be greater than that of students in the same tested grades in the local school district.
- 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.
- Optional: Brilla Veritas students will outperform the local school district by 10 percentage points, as measured by the percentage at Levels 3 and 4 in the same grades on the state mathematics exam.

Growth Measures

- 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.

GOAL III: SCIENCE

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

Absolute Measures

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

Comparative Measures

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

- Optional: Brilla Veritas students will outperform the local school district by 10 percentage points, as measured by the percentage at Levels 3 and 4 on the state 4th grade science exam.

GOAL IV: ESSA

Goal: Brilla Veritas will remain in good standing according to the state’s ESSA accountability system.

Absolute Measures

Under the state’s ESSA accountability system, the school is in good standing: the state has not identified the school as being in need of comprehensive or targeted assistance.

GOAL V: OPTIONAL ACADEMIC GOAL(S)

Leading Indicators: Because the state does not administer assessments before 3rd grade, Brilla Veritas will use the NWEA MAP, a nationally normed standardized exam, to evaluate student performance in all grades and gauge progress towards meeting our stated goals.

- **Metric 1:** At the end of each year the average percentile ranking will be at least 50% in reading and math. (Comparative)
- **Metric 2:** At the end of each year 60% of students will have achieved their growth target in reading and math based on mean growth in the latest norming study for students who had a starting RIT score in the same 10 point RIT block. (Growth)

ORGANIZATIONAL AND OTHER NON-ACADEMIC GOALS

GOAL VI: OPTIONAL ORGANIZATIONAL GOAL(S)

Goal: 85% or better parent attendance at parent teacher conferences



Certificate of Occupancy

CO Number:2094688-0000001

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

| | | |
|--|--|--|
| <p>A. 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: Temporary Date Issued: 06/04/2021</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

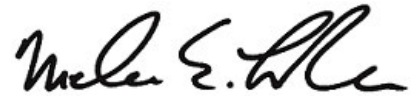
| FLOOR | Occ Group | Live Loads (lbs per sq ft) | Zoning Use Group | Dwelling or Rooming Units | Job Reference | Certificate of Occupancy Type | Exceptions | CO Expiration Date |
|-------|-----------|----------------------------|------------------|---------------------------|---------------|-------------------------------|------------|--------------------|
|-------|-----------|----------------------------|------------------|---------------------------|---------------|-------------------------------|------------|--------------------|



Borough Commissioner



Commissioner



FIRE ALARM AND EMERGENCY COMMUNICATION SYSTEM INSPECTION AND TESTING FORM

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

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

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

1. PROPERTY INFORMATION

Name of property: Bella Charter School
 Address: 2336 Andrews Avenue Bronx NY 10468
 Name of property representative: Israel Gundalops

2. INSTALLATION, SERVICE, AND TESTING CONTRACTOR INFORMATION

Service and/or testing organization for this equipment: Safeway Fire & Protection Co.
 Address: 151 FAIRCHILD AVE. SUITE 2, PLAINVIEW, NY 11803
 Phone: 516 [REDACTED]
 Service technician: [REDACTED]
 Qualifications of technician or tester: [REDACTED]
 Monitoring organization for this equipment: Statewide
 Phone: [REDACTED] Fax: [REDACTED] Acct #: [REDACTED]

3. TYPE OF SYSTEM OR SERVICE

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

Control Unit

Manufacturer: Edwards Model number: [REDACTED]

Notification Appliances and Circuit Information

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

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

Signaling Line Circuits

Quantity: _____ Style(s): _____

4. SYSTEM POWER

Control Unit

Primary Power

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

Engine-Driven Generator

This system does not have a generator.

Location of generator: _____

Batteries

Batteries are marked with date of install.

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

5. ANNUNCIATORS

This system does not have annunciators.

Location and Description of Annunciators

Annunciators: FRONT LOBBY - REAR LOBBY

6. NOTIFICATIONS MADE PRIOR TO TESTING

Monitoring organization Contact: Statewide Time: 7:00 AM
 Building management Contact: Mr. Morris Time: 7:00 AM

7. TESTING RESULTS

Control Unit and Related Equipment

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

Two-Way Communications Equipment

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

Monitored Systems

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

Auxiliary Functions

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

Alarm and Supervisory Initiating Device

Supplemental form attached Yes No

Supervisory Station Monitoring

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

8. SYSTEM RESTORED TO NORMAL OPERATION

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


Inspector Certification:

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

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

Acceptance by Owner or Owner's Representative:

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

Signed:  Printed name: Andrew Morris Date:



2021 – 2022 Brilla Master Family School Calendar

23 First Day of School

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

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

6 Labor Day

11 Holiday
12-15 Remote Learning

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

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

22-26 Thanksgiving Break
29 Professional Development

20-31 Winter Break

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

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

17 MLK Day
28 Professional Development

21-25 Mid-Winter Break

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

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

14 Professional Development

11-15 Spring Break
29 Professional Development

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

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

27-30 Memorial Day

24 Last Day of School

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

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

No School
 Half Days
 Remote Learning