

Application: Brilla Veritas

Robert Keogh - rkeogh@4thsectorsolutions.com
2022-2023 Annual Report

Summary

ID: 0000000034

Last submitted: Nov 1 2023 06:16 AM (EDT)

Labels: SUNY Trustees

Entry 1 School Info and Cover Page

Completed - Jul 31 2023

Instructions

Required of ALL Charter Schools

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

Entry 1 School Information and Cover Page

(New schools that were not open for instruction for the 2022-2023 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, 2023)** or you may not be assigned the correct tasks.

BASIC INFORMATION

a. SCHOOL NAME

(Select name from the drop down menu)

BRILLA VERITAS CHARTER SCHOOL 800000087930

a1. Popular School Name

Brilla Veritas

b. CHARTER AUTHORIZER (As of June 30th, 2023)

Please select the correct authorizer as of June 30, 2023 or you may not be assigned the correct tasks.

SUNY BOARD OF TRUSTEES

c. School Unionized

Is your charter school unionized?

No

d. DISTRICT / CSD OF LOCATION

CSD # 7 - BRONX

e. Date of Approved Initial Charter

Jul 13 2016

f. Date School First Opened for Instruction

Aug 1 2018

g. Approved School Mission and Key Design Elements

(Regents, NYCDOE and Buffalo BOE authorized schools only)

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

h. School Website Address

www.brillaschools.org

i. Total Approved Charter Enrollment for 2022-2023 School Year

585

j. Total Enrollment on June 30, 2023 - excluding Pre-K program enrollment

562

k. Grades Served

Grades served during the 2022-2023 school year (exclude Pre-K program students):

Use the CTRL button to select multiple grades to accurately capture every grade level served.

Responses Selected:

k
1
2
3
4
5

I. Charter Management Organization

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

Yes

I1. Charter Management Organization Name

Seton Education Partners

I2. Charter Management Organization Email Address

finance@setonpartners.org

I3. Charter Management Organization Email Phone Number

917-525-2162

FACILITIES INFORMATION

m. FACILITIES

Will the school maintain or operate multiple sites in 2023-2024?

Yes, 3 sites

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 previous year (K-5, 6-9, etc.)	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	600 E 156th St, Bronx, NY 10455	347-523-5832	NYC CSD 7	K-4	K-4	K-4

m1a. Please provide the contact information for Site 1.

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Patricia Sanchez	Principal	347-523-5832		patricia.sanchez@brillaveritas.org
Operational Leader	Andrew Richards	Director of Operations	347-523-5832		andrew.richards@brillaveritas.org
Compliance Contact	Andrew Richards	Director of Operations	347-523-5832		andrew.richards@brillaveritas.org
Complaint Contact	Andrew Richards	Director of Operations	347-523-5832		andrew.richards@brillaveritas.org
DASA Coordinator	Andrew Richards	Director of Operations	347-523-5832		andrew.richards@brillaveritas.org
Phone Contact for After Hours Emergencies	Andrew Richards	Director of Operations	347-523-5832		andrew.richards@brillaveritas.org

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, 2023.

- **Fire inspection certificates must be updated annually. For the upcoming school year 2023-2024, submit a current fire inspection certificate.**
- **If the fire inspection certificate is dated after the August 1, 2022 submission of the Annual Report, please submit the new certificate with the Annual Report entries due on November 1, 2023.**

Site 1 Certificate of Occupancy (COO)

[Veritas COO.pdf](#)

Filename: Veritas COO.pdf **Size:** 1.2 MB

Site 1 Fire Inspection Report

This is required, marked optional for administrative purposes.

[Veritas inspection update.pdf](#)

Filename: Veritas inspection update.pdf **Size:** 3.9 MB

School Site 2

m2. SCHOOL SITES

Please provide information on Site 2 for the upcoming school year.

	Physical Address	Phone Number	District/CSD	Grades to be Served at Site for previous year (K-5, 6-9, etc.)	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 2	500 Courtlandt Ave, Bronx, NY 10455	347-523-5832	NYC CSD 7	5	5-6	5-6

m2a. Please provide the contact information for Site 2.

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Patricia Sanchez	Principal	347-523-5832		patricia.sanchez@brillaveritas.org
Operational Leader	Andrew Richards	Director of Operations	347-523-5832		andrew.richards@brillaveritas.org
Compliance Contact	Andrew Richards	Director of Operations	347-523-5832		andrew.richards@brillaveritas.org
Complaint Contact	Andrew Richards	Director of Operations	347-523-5832		andrew.richards@brillaveritas.org
DASA Coordinator	Andrew Richards	Director of Operations	347-523-5832		andrew.richards@brillaveritas.org
Phone Contact for After Hours Emergencies	Andrew Richards	Director of Operations	347-523-5832		andrew.richards@brillaveritas.org

m2b. Is site 2 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 2 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, 2023.

- **Fire inspection certificates must be updated annually. For the upcoming school year 2023-2024, submit a current fire inspection certificate.**
- **If the fire inspection certificate is dated after the August 1, 2022 submission of the Annual Report, please submit the new certificate with the Annual Report entries due on November 1, 2023.**

Site 1 Certificate of Occupancy (COO)

[Courtlandt COO.pdf](#)

Filename: Courtlandt COO.pdf **Size:** 303.7 kB

Site 2 Fire Inspection Report

This is required, marked optional for administrative purposes.

[Courtlandt Ave fire inspection.pdf](#)

Filename: Courtlandt Ave_fire inspection.pdf **Size:** 324.1 kB

School Site 3

m3. SCHOOL SITES

Please provide information on site 3 for the upcoming school year.

	Physical Address	Phone Number	District/CSD	Grades to be Served at Site for previous year (K-5, 6-9, etc.)	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 3	452 College Ave, Bronx, NY 10451	347-523-5832	NYC CSD 7	5	5-6	5-6

m3a. Please provide the contact information for Site 3.

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Patricia Sanchez	Principal	347-523-5832		patricia.sanchez@brillaveritas.org
Operational Leader	Andrew Richards	Director of Operations	347-523-5832		andrew.richards@brillaveritas.org
Compliance Contact	Andrew Richards	Director of Operations	347-523-5832		andrew.richards@brillaveritas.org
Complaint Contact	Andrew Richards	Director of Operations	347-523-5832		andrew.richards@brillaveritas.org
DASA Coordinator	Andrew Richards	Director of Operations	347-523-5832		andrew.richards@brillaveritas.org
Phone Contact for After Hours Emergencies	Andrew Richards	Director of Operations	347-523-5832		andrew.richards@brillaveritas.org

m3b. Is site 3 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 3 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, 2023.

- Fire inspection certificates must be updated annually. For the upcoming school year 2023-2024, submit a current fire inspection certificate.
- If the fire inspection certificate is dated after the August 1, 2022 submission of the Annual Report, please submit the new certificate with the Annual Report entries due on November 1, 2023.

Site 1 Certificate of Occupancy (COO)

[College COO.pdf](#)

Filename: College COO.pdf **Size:** 177.5 kB

Site 3 Fire Inspection Report

This is required, marked optional for administrative purposes.

[College Ave Fire Inspection.pdf](#)

Filename: College Ave_Fire Inspection.pdf **Size:** 326.0 kB

n. List of owned, rented, leased facilities not used to educate students

Separate by semi-colon (;)

N/A

CHARTER REVISIONS DURING THE 2022-2023 SCHOOL YEAR

o. Were there any revisions to the school's charter during the 2022-2023 school year? (Please include approved or pending material and non-material charter revisions).

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

No

ATTESTATIONS

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

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

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

Responses Selected:

Yes

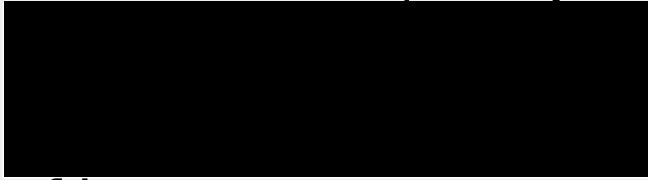
As outlined in ENTRY 10:

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.

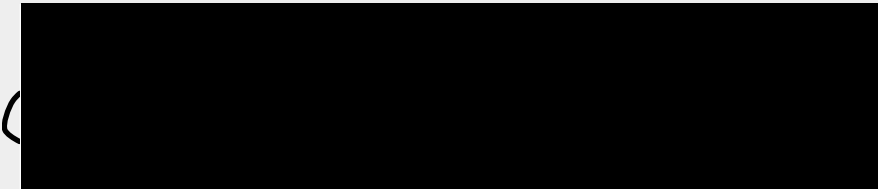
Responses Selected:

Yes

Signature, Head of Charter School



Signature, President of the Board of Trustees



Date

Jul 31 2023



Thank you.

Entry 2 Links to Critical Documents on School Website

Completed - Jul 31 2023

Instructions

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

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

1. Current Annual Report (i.e., 2021-2022 Annual Report);[\[1\]](#)
2. Board meeting notices, agendas and documents;
3. New York State School Report Card;
4. Authorizer-approved DASA Policy and NYSED-Approved School Discipline Policy **(For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)**;
5. District-wide safety plan, not a building level safety plan (as per the September 2021 [Emergency Response Plan Memo](#));
6. Authorizer-approved FOIL Policy; and
7. Subject matter list of FOIL records. (Example: See [NYSED Subject Matter List](#))

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

Form for Entry 2 Links to Critical Documents on School Website

School Name: **Brilla Veritas**

Required of ALL Charter Schools noting that SUNY-authorized charter schools are not required to submit item

4: Authorizer-approved DASA policy and NYSED-Approved School Discipline Policy

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

[New York State Report Card](#)

[Emergency Response Plan Memo](#)

[NYSED Subject Matter List](#)

	Link to Documents
1. Current Annual Report (i.e., 2022-2023 Annual Report)	https://brillaschools.org/about-brilla/board-of-directors/annual-reports-and-board-minutes/
2. Board meeting notices, agendas and documents	https://brillaschools.org/about-brilla/board-of-directors/annual-reports-and-board-minutes/
3. New York State School Report Card	https://data.nysed.gov/essa.php?year=2022&instid=800000087930
4. Authorizer-approved DASA Policy and NYSED-Approved School Discipline Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)	https://brillaschools.org/wp-content/uploads/2023/03/Brilla-Schools-Code-of-Conduct-FINAL.docx.pdf
5. District-wide safety plan, not a building level safety plan (as per the September 2021 Emergency Response Plan Memo	https://brillaschools.org/wp-content/uploads/2021/11/DISTRICT-School-Safety-Plan-2021-2022-.docx
6. Authorizer-approved FOIL Policy	https://brillaschools.org/wp-content/uploads/2021/10/FOIL_Policy_Approved_9-13-16.pdf
7. Subject matter list of FOIL records. (Example: See NYSED Subject Matter List)	https://brillaschools.org/wp-content/uploads/2021/10/FOIL_Policy_Approved_9-13-16.pdf (not this lists everything ineligible - everything else is eligible)

Thank you.



Entry 3 Progress Toward Goals

Incomplete - Hidden from applicant

Instructions

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

The following tables reflect formatting in the online portal required for Board of Regents, NYCDOE, and Buffalo BOE authorized charter schools only. These charter schools should report all Progress Toward Charter Goals as per their currently approved charters no later than **November 1, 2023**.

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

Entry 3 Progress Toward Goals

PROGRESS TOWARD CHARTER GOALS

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

Complete the tables provided. List each goal and measure as contained in the school's currently approved charter, and indicate whether the school has met or not met the goal. Please provide information for all goals no later than November 1, 2023.

1. ACADEMIC STUDENT PERFORMANCE GOALS

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

The following tables reflect formatting in the online portal required for Board of Regents, NYCDOE, and Buffalo BOE authorized charter schools only. These charter schools should report all Progress Toward Charter Goals as per their currently approved charters no later than **November 1, 2023**.

2022-2023 Progress Toward Attainment of Academic Goals

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

2. Do have more academic goals to add?

(No response)

2022-2023 Progress Toward Attainment of Academic Goals

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

Academic Goal 42				
Academic Goal 43				
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Academic Goal 47				
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Academic Goal 59				
Academic Goal 60				
Academic Goal 61				
Academic Goal 62				
Academic Goal 63				
Academic Goal 64				
Academic Goal 65				
Academic Goal 66				
Academic Goal 67				
Academic Goal 59				

Academic Goal 60				
Academic Goal 61				
Academic Goal 62				

4. ORGANIZATION GOALS

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

2022-2023 Progress Toward Attainment of Organization Goals

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

5. Do have more organizational goals to add?

(No response)

6. FINANCIAL GOALS

2022-2023 Progress Toward Attainment of Financial Goals

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

7. Do have more financial goals to add?

(No response)

2021-2022 Progress Toward Attainment of Financial Goals

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

Thank you.

Entry 3 Accountability Plan Progress Reports

Completed - Nov 1 2023

Instructions

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

SUNY-authorized charter schools must download an Accountability Plan Progress Report template at [Accountability Plan Progress Report](#). After completing, SUNY-authorized charter schools must upload the document into the Annual Report Portal, and into the SUNY Epicenter document management system by September 15, 2023.

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

2022-23 APPR - Brilla Veritas - Final

Filename: 2022-23_APPR_-_Brilla_Veritas_-_Final.pdf Size: 505.1 kB

Entry 4 - Audited Financial Statements

Completed - Nov 1 2023

Required of ALL Charter Schools

ALL SUNY-authorized charter schools must upload the financial statements and related documents in PDF format into the [Annual Report Portal](#) and into the SUNY Epicenter document management system no later than **November 1, 2023**. **SUNY-authorized charter schools** are asked to ensure that security features such as password protection are turned off.

ALL Regents, NYCDOE, and Buffalo BOE-authorized charter schools must upload final, audited financial statements to the [Annual Report Portal](#) no later than **November 1, 2023**. Upload the independent auditor's report, any advisory and/or management letter, and the internal controls report as one submission, combined into a PDF file, ensuring that security features such as password protections are removed from all school uploaded documents.

PLEASE NOTE: This task appears as visible and optional task in the online portal until August 1 2023 but will be identified as a required task thereafter and due on November 1, 2023. 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_7QgwMfb.pdf Size: 428.8 kB

Entry 4a – Audited Financial Report Template (SUNY)

Completed - Nov 1 2023

Instructions - SUNY-Authorized Charter Schools ONLY

SUNY-authorized schools must download the Excel spreadsheet entitled “Audited Financial Statement Template” at <http://www.newyorkcharters.org/fiscal/>. After completing, schools must upload the document into the [Annual Report Portal](#) and into the SUNY Epicenter document management system no later than **November 1, 2023**.

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

2022-23-Audited-Financial-Statement-BV

Filename: 2022-23-Audited-Financial-Statement-BV.xlsx Size: 174.7 kB

Entry 4b – Audited Financial Report Template (BOR/NYC/BOE)

Incomplete - Hidden from applicant

Instructions - Regents-Authorized Charter Schools ONLY

Regents-authorized schools must download and complete the Excel spreadsheet entitled "Audited Financial Report Template" from the online portal or the [2022-2023 Annual Reports](#) webpage. Upload the completed file in Excel format and submit by **November 1, 2023**.

Please complete one spreadsheet at the Education Corporation level and submit the same spreadsheet for each of the schools.

EDUCATION CORPORATIONS WITH MORE THAN ONE SCHOOL SHOULD COMPLETE THE EXCEL SPREADSHEET FOR THE EDUCATION CORPORATION AS A WHOLE, NOT FOR THE INDIVIDUAL SCHOOLS. PLEASE SUBMIT THE SAME EXCEL SPREADSHEET FOR EACH OF THE SCHOOLS.

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

Entry 4c – Additional Financial Documents

Incomplete - Hidden from applicant

Regents, NYCDOE and Buffalo BOE authorized schools must upload financial documents and submit by **November 1, 2023**. 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. 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 Contact Information

Incomplete - Hidden from applicant

Regents, NYCDOE, and Buffalo BOE authorized schools should enter financial contact information directly into the form within the portal by **November 1, 2023**.

Form for "Financial 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
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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 2023-2024 Budget

Completed - Nov 1 2023

SUNY-authorized charter schools should download the [2023-2024 Budget and Quarterly Report Template and the 2023-2024 Budget Narrative Questionnaire](#) from the SUNY website and upload the completed templates into the Annual Report Portal and into the Epicenter document management system. **Due November 1, 2023.**

Regents, NYCDOE, and Buffalo BOE authorized charter schools should upload a copy of the school's FY22 Budget using the [2023-2024 Budget Template](#) into the Annual Report Portal or from the Annual Report website. **Due November 1, 2023.**

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

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

[2023-24 BV Budget-and-Quarterly-Report-Budget_Hardcode](#)

Filename: 2023-24_BV_Budget-and-Quarterly-R_Eo2lwbu.xlsx Size: 535.3 kB

Entry 6 – Board of Trustees Disclosure of Financial Interest Form

Completed - Jul 31 2023

Required of ALL Charter Schools

Each member of the charter school's Board of Trustees who served on a charter school education corporation governing one or more charter schools for any period during the 2022-2023 school year must complete and sign a Trustee [Disclosure of Financial Interest Form](#) is due on August 1, 2023. Acceptable signature formats include:

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

All completed forms must be collected and uploaded in .PDF format for each individual member. **The education corporation is responsible for ensuring that each member who served on the board during the 2022-2023 school year completes the form.**

Charter schools **must** submit the latest version of the form. Forms completed from past years will not be accepted.

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

[Executed Financial Disclosure](#)

Filename: Executed_Financial_Disclosure_omyGzq1.pdf Size: 940.2 kB

Entry 7 BOT Membership Table

Completed - Jul 31 2023

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.

Authorizer:

Who is the authorizer of your charter school?

SUNY

1. 2022-2023 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 Completed Terms Served	Start Date of Current Term (MM/DD/YYYY)	End Date of Current Term (MM/DD/YYYY)	Board Meetings Attended During 2022-2023
1	Mary O'Grady	[REDACTED]	Trustee/Member	None	Yes	2	7/1/2022	6/30/2025	9
2	Darla Romfo	[REDACTED]	Trustee/Member	Academic	Yes	1	7/1/2022	6/30/2025	10
3	Eric Eckholdt	[REDACTED]	Chair	None	Yes	4	7/1/2022	6/30/2025	11
4	James Jones	[REDACTED]	Trustee/Member	Audit, Finance	Yes	2	7/1/2021	6/30/2024	11
5	David Ingles	[REDACTED]	Trustee/Member	Finance	Yes	1	7/1/2020	6/30/2023	9
6	Rick Ramirez	[REDACTED]	Secretary	None	Yes	4	7/1/2020	6/30/2023	10
7	Elena Sada	[REDACTED]	Trustee/Member	Academic	Yes	2	7/1/2021	6/30/2024	9
8	Stephanie Saroki	[REDACTED]	Trustee/Member	Academic	Yes	4	7/1/2022	6/30/2025	10
9	Charles Bozian	[REDACTED]	Treasurer	Finance	Yes	2	7/1/2021	6/30/2024	6

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

Yes

1b. 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 2022-2023
10	Brian Carty	[REDACTED]	Trustee/Member	Academic	Yes	4	7/1/2022	6/30/2025	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, 2023	10
b.Total Number of Members Added During 2022-2023	0
c. Total Number of Members who Departed during 2022-2023	0
d.Total Number of members, as set in Bylaws, Resolution or Minutes	10

3. Number of Board meetings held during 2022-2023

12

4. Number of Board meetings scheduled for 2023-2024

12

Total number of Voting Members on June 30, 2023:

10

Total number of Voting Members added during the 2022-2023 school year:

0

Total number of Voting Members who departed during the 2022-2023 school year:

0

Total Maximum Number of Voting members in 2022-2023, as set by the board in bylaws, resolution, or minutes:

10

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 2022-June 2023), which should match the number of meetings held during the 2022-2023 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 1, 2023**.

Entry 9 Enrollment & Retention

Completed - Jul 31 2023

Instructions for submitting Enrollment and Retention Efforts

Required of ALL Charter Schools

Describe the good faith efforts the charter school has made in 2022-2023 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 2023-2024.

***SUNY-authorized charter schools**

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

Entry 9 Enrollment and Retention of Special Populations

Good Faith Efforts to Meet Recruitment Targets (Attract)

	Describe Recruitment Efforts in 2022-2023	Describe Recruitment Plans in 2023-2024
Economically Disadvantaged	<p>Brilla Schools are located in the Mott Haven neighborhood of the South Bronx and the University Heights section of the Bronx. Mott Haven and Univeristy Heights are high-density neighborhoods and predominantly Latino. Over half the population lives below the poverty line and receives public assistance. As such, for 2022-23, Brilla’s goal was to attract students who qualify for Free & Reduced Lunch. Brilla recruits students and families generally through grassroots efforts with a specific focus on the Mott Haven and University Heights neighborhoods. However, this year we invested in initiatives allowing us to reach our families through various methods, including outdoor tablings, via Zoom, and over the phone. We used QR codes in our collateral to avoid cross-contamination and emailed our application and information to all our community partners. Brilla partnered with local UPK programs, Community programs such as Little Angels Day Care Center, Marshall England Learning Center, Stars of Tomorrow, and Sunshine Day Care open houses. Additionally, we held information sessions mornings and evenings to assist families with understanding how to complete an application. As a result, 90% of our students are free and reduced.</p>	<p>Brilla Schools are located in the Mott Haven neighborhood of the South Bronx and the University Heights section of the Bronx. Mott Haven and Univeristy Heights are high-density neighborhoods and predominantly Latino. Over half the population lives below the poverty line and receives public assistance. As such, for 2023-24, Brilla’s goal is to attract students who qualify for Free & Reduced Lunch. Brilla recruits students and families generally through grassroots efforts with a specific focus on the Mott Haven and University Heights neighborhoods. However, this year we invested in initiatives allowing us to reach our families through various methods, including outdoor tablings, fairs, and over the phone. We use QR codes in our collateral to have our enrollment information accessible and email our application and information to all our community partners. Brilla partners with local UPK programs, Community programs such as Little Angels Day Care Center, Marshall England Learning Center, Stars of Tomorrow, and Sunshine Day Care open houses. Additionally, we held information sessions mornings and evenings to assist families with understanding how to complete an application. As a result, 90% of our students are free and reduced.</p>
English Language Learners	<p>"2022-23: Brilla’s goal is to attract English Language Learners. Brilla partnered with local UPK programs,</p>	<p>"2023-24: Brilla’s goal is to attract English Language Learners. Brilla partner with local UPK programs,</p>

	<p>Community programs such as Little Angels Day Care Center, Marshall England Learning Center, Stars of Tomorrow, and Sunshine Day Care and held information sessions. Spanish-speaking staff members translate all information sessions and open houses into Spanish for Spanish-speaking families and students. Brilla employs a Director of Enrollment, Enrollment manager, and part-time recruiters to make inroads with this population."</p>	<p>Community programs such as Little Angels Day Care Center, Marshall England Learning Center, Stars of Tomorrow, and Sunshine Day Care and hold information sessions. Spanish-speaking staff members translate all information sessions and open houses into Spanish for Spanish-speaking families and students. Brilla employs a Director of Enrollment, Deputy Director of Enrollment, Two Enrollment managers, and part-time recruiters to make inroads with this population."</p>
<p>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 Mott Haven and University Heights area to deliver high quality virtual information sessions. Brilla's SETSS teacher and Special Education Coordinator were included in sessions to be able to answer questions regarding special education. They also held their own virtual student services orientation. This process ensures families of our capacity to serve their students' needs. We're estimating Students with disabilities enrollment at 22% next year. Brilla added resources to its Student Services team to further identify needs of students with disabilities from K-8.</p>	<p>In addition to partnering with the community and day care centers Brilla also aggressively targeted potential families by partnering with daycares in the Mott Haven and University Heights area to deliver high quality virtual information sessions. Brilla's SETSS teacher and Special Education Coordinator were included in sessions to be able to answer questions regarding special education. They also held their own virtual student services orientation. This process ensures families of our capacity to serve their students' needs. We're estimating Students with disabilities enrollment at 23% next year. Brilla added resources to its Student Services team to further identify needs of students with disabilities from K-8.</p>

Good Faith Efforts To Meet Enrollment Retention Targets

	Describe Retention Efforts in 2022-2023	Describe Retention Plans in 2023-2024
Economically Disadvantaged	"At Brilla schools, we offered a free breakfast program, a scholarship for student uniforms, and we have a social worker on staff to work with families and students in need. We've increased social worker Resources for the coming years should families need assistance."	"At Brilla schools, we offered a free breakfast program, a scholarship for student uniforms, and we have a social worker on staff to work with families and students in need. We've increased social worker Resources for the coming years should families need assistance."
English Language Learners	Brilla schools ensure that we have a diverse staff. All the office staff is bilingual, we translate all communications to parents, offer translation for report card conferences and bilingual community events.	Brilla schools ensure that we have a diverse staff. All the office staff is bilingual, we translate all communications to parents, offer translation for report card conferences and bilingual community events.
Students with Disabilities	"Continue to provide a coteaching model for the entire school therefore, eliminating stigmas associated with special education. We provide OT, PT and Speech onsite; we also have a student support team with SETTS teachers and two full time social workers. Additionally Brilla added more staff to our Student Services team to assist w/ instruction and development."	"Continue to provide a coteaching model for the entire school therefore, eliminating stigmas associated with special education. We provide OT, PT and Speech onsite; we also have a student support team with SETTS teachers and two full time social workers. Additionally Brilla added more staff to our Student Services team to assist w/ instruction and development."

Entry 10 – Teacher and Administrator Attrition

Completed - Jul 31 2023

Form for "Entry 10 – Teacher and Administrator Attrition" Revised to Employee Fingerprint Requirements Attestation

A. TEACH System – Employee Clearance

Required of ALL Charter Schools

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

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

1. Emergency Conditional Clearances

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

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

Schools are asked to attest that they have reviewed and understand these requirements. More information can be found in the memo at [NYSED CSO Employee Clearance and Fingerprint Memo 10-2019](#).

^[1] Employees who must be cleared include, but are not limited to, teachers, administrative staff, janitors, security personnel and cafeteria workers, and other staff who are present when children are in the school building. **This includes paraprofessionals and other school personnel that are provided or assigned by the district of location, as well as related/contracted service providers.** See NYSED memorandum dated October 1, 2019 at <http://www.nysed.gov/common/nysed/files/programs/charter-schools/employee-fingerprint-oct19.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

Emergency Conditional Clearances

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

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

Schools are asked to attest that they have reviewed and understand these requirements. More information can be found in the memo at [NYSED CSO Employee Clearance and Fingerprint Memo 10-2019](#).

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 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.

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, 2023)	
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2023)	
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2023)	
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2023)	
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. Mathematics	
ii. Science	
iii. Computer Science	
iv. Technology	
v. Career and Technical Education	
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, 2023)	
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2023)	
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2023)	
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2023)	
Total Category C: not to exceed 5	0

TOTAL FTE COUNT OF UNCERTIFIED TEACHERS (Sum of Categories A, B AND C)

(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: 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 2022-2023 **Organization Chart**. The organization chart should be a graphic representation (A list will not be accepted.) and should include position titles and reporting (hierarchical) relationships. Employee names should **not** appear on the chart.

Entry 13 School Calendar

Completed - Jul 31 2023

[Instructions for submitting School Calendar](#)

Required of ALL Charter Schools

If the charter school has a tentative calendar based on available information and guidance at the time, please submit with the August 1, 2023 submission. Charter schools must upload a final school calendar into the portal and may do so at any time but no later than **September 15, 2023**.

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

Board of Regents-authorized charter schools also are required to submit school calendars that clearly indicate the start and end date of the instructional year AND the number of instructional hours and/or instructional days for each month (also used to align to schools with extended days/years referenced in their mission statements/key design elements). See an example of a calendar showing the requested information. Schools **must** use a calendar format and ensure there is a monthly tally of instructional days.

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

[2023-2024 Brilla NY Family Calendar](#)

Filename: 2023-2024_Brilla_NY_Family_Calenda_NypvfyYe.pdf Size: 364.6 kB

Entry 14 Staff Roster

Incomplete - Hidden from applicant

[INSTRUCTIONS](#)

Required of Regents and NYCDOE-authorized Charter Schools ONLY

Please click on the MS Excel [Faculty/Staff Roster Template](#) and provide the following information for **ANY and ALL** instructional and non-instructional employees (all faculty and staff employed by the school during the 2022-2023 school year).

Use of the 2022-2023 Annual Report Faculty/Staff Roster Template is required. Each of the data elements, with the exception of the Notes, are required, and use of the drop-down options, when provided, is also required.

Reminders: Please use the Notes section provided to add any additional information as deemed necessary. Failure to adhere to the guidelines and validations in the Faculty/Staff Roster Template will result in a resubmission of a fully corrected roster.

Here is the complete list of data elements in the roster template and an explanation of what information is required to correctly complete this task.

Roster Data Elements	Explanations
Authorizer NOTE: MUST BE DONE FIRST	Select your school's authorizer from the drop-down list first , before completing the roster.
School Name and Institution ID	Select your school's name from the drop-down list .
Faculty/Staff First Name	Enter the first name of the Faculty/Staff person.
Faculty/Staff Last Name	Enter the last name of the Faculty/Staff person.
TEACH ID	Enter the 7 digit TEACH ID for the Faculty/Staff person.
Role in School	Select the best choice of role of the Faculty/Staff person from the drop-down list .

CPR/AED Certification Status	Select the appropriate choice from the drop-down list .
Hire Date	Enter the date that the Faculty/Staff person was hired.
Start Date	Enter the date that the Faculty/Staff person actually began employment in this school.
Total Years' Experience in this Role	Enter Total Years of Experience that the Faculty/Staff person has in their current role.
Total Years at this School	Enter the Total Years that the Faculty/Staff person has been employed in this school.
Out-of-Certification Justification	Select the appropriate choice from the drop-down list .
Subject Taught	Select the appropriate choice from the drop-down list .
Notes	Optional

Optional Additional Documents to Upload (BOR)

Completed - Nov 1 2023

[BRILLA COLLEGE PREPARATORY CHARTER SCHOOL 2023 Extension V1](#)

Filename: BRILLA_COLLEGE_PREPARATORY_CHARTER_wR4apgz.pdf Size: 111.7 kB

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

Filename: BRILLA_COLLEGE_PREPARATORY_CHARTER_frwG5AQ.pdf Size: 364.4 kB

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

Filename: BRILLA_COLLEGE_PREPARATORY_CHARTER_l6CS5wj.pdf Size: 345.5 kB



BRILLA
Public Charter Schools

Brilla Veritas Charter School

**2022-23 ACCOUNTABILITY PLAN
PROGRESS REPORT**

Submitted to the SUNY Charter Schools Institute on:

Oct. 30, 2023

By Brilla Veritas School

441 E. 148th Street, Bronx, NY 10454

(347) 273-8439

2022-23 ACCOUNTABILITY PLAN PROGRESS REPORT

Michael Carbone (Chief Schools Officer), Margaret Rippe (Assistant Superintendent, Elementary Schools), Patricia Sanchez (Brilla Veritas Elementary Principal), Patrick McGowan (Brilla Veritas Middle Principal) and David Morales (Senior Director of Data) prepared this 2022-23 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)
Glenny Coats		
Brother Brian Carty, FSC		Member of Academic Committee
Eric J. Eckholdt	Chair	
Stephanie Saroki de Garcia		Chair of Academic Committee
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		Secretary, Member of Finance Committee

Patrick McGowan (BVM) has served as the school leader since 2022. Patricia Sanchez (BVE) has served as the school leader since 2023.

SCHOOL OVERVIEW

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

The founding Brilla school opened its doors in the fall of 2013 in the Mott Haven neighborhood of the South Bronx in NYC’s Community School District 7. Brilla College Prep Elementary, opened in Fall of 2011 with Kindergarten, with the intention to expand by one grade per year. In the 2022-2023 School year, the school served students in grades K-5. Our school population closely mirrors that of our surrounding community: in the 2022-23 school year, our student population was 55.7% Latino and 33.4% Black/African American; and 1% Asian; 74% of our students were economically disadvantaged; 22.5% received Special Education services and 25.3% 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 Veritas 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 spent 2021-2022 enhancing counseling services, providing direct support to families in need, and prioritizing a re-thinking of in-person schooling best practices for the vast majority of the school year. Students returning full-time to the classroom for the first time needed additional support to ensure a healthy and successful return to learning. This coupled with the transition to revised state testing standards provided a unique challenge. We instituted a robust targeted literacy intervention and began a revision to our literacy curriculum K-8 while piloting a new math pedagogy to ensure strong factual knowledge in the younger grades. Further, this year we are revising our middle school humanities curriculum to better support our aggressive literacy goals for students.

Some key supports we expanded this year were implementing a high dosage tutoring program to serve our scholars who are most in need. This program was executed in Intervention Block and utilized Foundations (Wilson/Orton Gillingham) programming to enhance reading capabilities for young people. This year, we will add Math tutoring alongside this programming to continue supporting students. Other supports to learning that we added this year were in-house speech and language pathologists to best serve our young people in need of this service, personalized professional development workshop opportunities for staff (and an enhanced and honed onboarding experience for this upcoming summer), and learning walks for leadership and junior leadership to support learning across the network.

Brilla Veritas successfully welcomed all K-5 students to school in the fall of 2022 in a safe and personalized way.

Addressing students' unfinished learning in literacy was a top priority for the school. Students in all grades received daily literacy instruction through the Targeted Literacy Block, which included small group guided reading focused on a specific goal, daily phonics practice through word work, and the use of our blended learning program which included Amplify's Boost reading program. While daily literacy blocks targeted grade level standards and curriculum, our intervention block allowed for more differentiation and personalization in order to meet students at their instructional level. In all grades, we rolled out a new Brilla Math Curriculum, grounded in Eureka Math, with elements of classical content and Context for Learning and a visual mathematics program based in Illustrative Mathematics and Math Jar. This implementation will be deepened this year through an external partnership. In its pilot year we were successful in articulating our vision for math and providing a curriculum aligned to that vision, teachers are emergently internalizing and utilizing the new curricula. Similar to literacy, we partnered with the Lavinia Group for additional instructional coaching and support to math leadership and instruction. Similar to our approach in literacy, we will be adopting a targeted math block structure this coming year to ensure a more personalized and aggressive approach to mathematics foundational knowledge and fluency. We are enthusiastic that the curricular amendments coupled with clear, practical training, both in house and through our external partners, will yield rapid growth for students in 23-24.

ENROLLMENT SUMMARY

In the table below, provide the school’s BEDS Day enrollment for each school year.

School Enrollment by Grade Level and School Year														
School Year	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
2020-21	86	91	83	96										356
2021-22	82	81	84	85	85									417
2022-23	68	77	79	77	79	76								457

GOAL 1: ENGLISH LANGUAGE ARTS

Brilla 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. Knowledge is essential to our literacy approach. 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 three 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. To ensure our vision of literacy comes to life, this year we are partnering with myEducationist to assess the full efficacy of our literacy curriculum K-8.

Core Knowledge and Wit and Wisdom both align with the classical inspiration 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. Since June 2021, Brilla’s Senior Director of Curriculum and Assessment and Brilla’s Manager of Curriculum and Instruction worked with both select in-house curriculum writers and also external consultants to ensure deeper alignment between Reading, Writing, Science & Social Studies and the Arts. These revisions allow 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, teachers continued to engage in a unit unpacking protocol 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. After a review of feedback from our staff, these protocols have been revised to include more targeted skill-building for teachers on differentiation strategies and deepening understanding of the rigor within the next Generation Standards.

Moreover, one of the strongest programmatic components of the Core Knowledge materials is its holistic, scientifically-grounded Foundational Skills curriculum and materials. 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. Explicit phonics instruction was similarly reinforced K-8 with the Foundations Program (K-2) and Wilson's Reading Program (3-8) during the intervention block.

At Brilla the development of a high-impact literacy program is essential to our model. Brilla's literacy program has several components – Read Aloud, Writing, Nonfiction Studies (Science and Social Studies), Humanities (Middle School), Close Reading, Phonics & 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.
- **Humanities:** In the middle school, scholars participate in a literacy-focused history curriculum that aligns with the middle school Wit & Wisdom language arts curriculum to reinforce key reading and writing strategies and honor our approach to a knowledge-rich experience.
- **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.
- **Phonics & 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 blended program for at least 20 minutes per day. In grades K-8, students participate in Boost Reading (formerly Amplify Reading), an online reading program that delivers the skills practice and support they need to become proficient readers.

The Targeted Literacy Block continues to be an innovative approach to strategic reading development for the 2022-2023 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 SPED population as well as students above grade level expectations in developmentally-appropriate small groups.

In response to the needs presented by students following remote learning, Brilla introduced a daily intervention block for students. In Kindergarten - 2nd grade, this instruction was done through Wilson's Foundations program. This program, aligned with Science of Reading research and literacy best practices, is personalized and was implemented in small group instruction. In upper grades, Targeted Literacy Blocks leverage Lexile resources and externally provided lesson plans.

Brilla uses a combination of summative and formative assessments to measure efficacy of both the curricula used, and teachers' instructional practices. These assessments include network-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 trimester, all students take a Mock Exam 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:

- 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 Schools Officer, Assistant Superintendents, Senior Directors of Curriculum & Assessment and Instruction, and central schools team members alongside School Principals, Assistant Principals and Instructional Coaches. 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 as well as ongoing "live coaching" which occurs on at least a weekly basis.

Additional professional development is provided through a variety of platforms:

- Regular 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 trainers
- 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

To support teachers with executing literacy lessons our campus Instructional Leadership Teams facilitated bi-weekly team development meetings that provided grade teams the opportunity to come together to look at data and student work in order to make instructional adjustments. The effectiveness of these meetings was evident in the progress scholars made each round they took the

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STEP assessment. Teachers were responsible for planning lessons for a specific STEP level or range. This allowed for further personalization of student learning. To ensure all scholars could receive comprehensive literacy instruction our network is blending Read Aloud and Nonfiction Studies in elementary school and reallocating those instructional minutes to the targeted literacy block.

During the 2022-2023 school year teachers were provided a wide variety of literacy resources to support differentiated student ability. This included a bank of new texts for each grade level in classroom libraries, a streamlined approach to blended learning programs, and external training from University of Chicago STEP and Lavinia Group.

ELEMENTARY AND MIDDLE ELA

ELA Measure 1 - Absolute

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

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

2022-23 State English Language Arts Exam
Number of Students Tested and Not Tested

Grade	Total Tested	Not Tested						Total Enrolled
		Absent	Refusal	ELL/IEP	Admin error	Medically excused	Other reason	
3	73	0	2	0	0	0	4	6
4	72	0	3	0	0	0	3	6
5	67	0	0	0	0	0	4	4
6								
7								
8								
All								

Performance on 2022-23 State English Language Arts Exam
By All Students and Students Enrolled in At Least Their Second Year¹

Grade	All Students			Enrolled in at least their Second Year		
	Number Tested	Number Proficient	Percent Proficient	Number Tested	Number Proficient	Percent Proficient
3	73	30	41%	67	29	43%
4	72	22	31%	67	21	31%

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

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5	67	36	54%	67	36	54%
6						
7						
8						
All	212	88	42%	201	86	43%

ELA Measure 2 - Absolute

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

Schools are not required to report attainment of this measure for 2022-23. Subsequent to the completion of this document, the Institute may calculate and report out results to schools pending further information from the NYSED.

ELA Measure 3 - Comparative

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

A school compares tested students enrolled in at least their second year to all tested students in the public school district of comparison. Comparisons are between the results for each grade in which the school had tested students in at least their second year at the school and the total result for all students at the corresponding grades in the school district.²

2022-23 State English Language Arts Exam Charter School and District Performance by Grade Level

Grade	Percent of Students at or Above Proficiency			
	Charter School Students In At Least 2 nd Year		All District Students	
	Percent Proficient	Number Tested	Percent Proficient	Number Tested
3	43%	67	30%	758
4	31%	67	30%	844
5	54%	67	27%	935
6			28%	803
7			32%	864
8			44%	936
All	201	43%	32%	5140

ELA Measure 4 - Comparative

Each year, the school will exceed its predicted level of performance on the state English language arts exam by an effect size of 0.3 or above (performing higher than expected to a meaningful degree)

² Schools can access these data when the NYSED releases its database containing grade level ELA and mathematics results for all schools and districts statewide. The NYSED announces the releases of these data [here](#).

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according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State.

The Institute conducts a Comparative Performance Analysis, which compares the school's performance to that of demographically similar public schools statewide. The Institute uses a regression analysis to control for the percentage of economically disadvantaged students among all public schools in New York State. The difference between the school's actual and predicted performance, relative to other schools with similar economically disadvantaged statistics, produces an Effect Size. An Effect Size of 0.3, or performing higher than expected to a meaningful degree, is the target for this measure. Given the timing of the state's release of economically disadvantaged data and the demands of the data analysis, the 2022-23 analysis is not yet available. This report contains 2021-22 results.³

2021-22 English Language Arts Comparative Performance by Grade Level

Grade	Percent Economically Disadvantaged	Percent of Students at Levels 3&4 ⁴		Effect Size
		Actual	Predicted	
3	86%	34.1	34.3	-0.01
4	85%	46.5	29.7	0.95
5				
6				
7				
8				
All	85%	40.5	31.9	0.48

ELA Measure 5 - Growth

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

Given the timing of the state's release of Growth Model data, the 2022-23 analysis is not yet available. As such, schools are not required to report on this measure for 2022-23. The Institute will calculate and report out results to schools pending availability of the data.

ELA INTERNAL EXAM RESULTS

During the 2022-2023 school year, Brilla utilized the NWEA Measures of Academic Progress (MAP) for all students in reading. The assessment was given three times over the course of the year, in the fall, winter, and spring. MAP Growth reveals how much growth has occurred between testing events and, when combined with NWEA norms, shows projected proficiency. Educators can track

³ These data can be found in the school's Accountability Summary provided by the Institute in spring 2023.

⁴ Typically, the Institute uses schools' mean scale scores (when available) to calculate the comparative performance analysis. Due to the late availability of the 2021-22 mean scale scores, the Institute formally reported out the analysis using proficiency rates. The Institute will retroactively send schools the 2021-22 comparative performance analysis using mean scale scores in fall 2023.

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 2022-2023 school year, Brilla administered the fall, winter, and spring NWEA Measures of Academic Progress (MAP) assessment to all grade levels. Brilla is reporting on the spring results for students performing over the 50th percentile. While the 50th percentile is considered by national reference standards to be on grade level, Brilla, based on triangulation and correlative data, believes that students over the 65th percentile are most likely to be college and career ready by the time they exit the program.

During 2022-23, in addition to the New York State 3rd – 8th grade exams, the school primarily used the following assessment to measure student growth and achievement in ELA: NWEA Measures of Academic Progress.

SUMMARY OF THE ELA GOAL

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

Type	Measure	Outcome
Absolute	Each year, 75 percent of all tested students who are enrolled in at least their second year will perform at proficiency on the New York State English language arts exam for grades 3-8.	No
Absolute	Each year, the school’s aggregate PI on the state’s English language arts exam will meet that year’s state MIP as set forth in the state’s ESSA accountability system.	N/A
Comparative	Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state English language arts exam will be greater than that of students in the same tested grades in the school district of comparison.	N/A
Comparative	Each year, the school will exceed its predicted level of performance on the state English language arts exam by an effect size of 0.3 or above (performing higher than expected to a meaningful degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State.	Yes
Growth	Each year, under the state’s Growth Model the school’s mean unadjusted growth percentile in English language arts for all tested students in grades 4-8 will be above the target of 50.	N/A

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2022-23 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	[215]	[41]	[No]
Measure 2: Each year, the school's median growth percentile of all 3 rd through 8 th gradestudents whose achievement did not meet or exceed the RIT score proficiency equivalent in the fall will meet or exceed 55 in the spring administration.	Low initial achievers	55	[147]	[47]	[No]
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 ⁵	[41] ⁶	[47]	[30]	[No]
Measure 4: Each year, 75% of 3 rd through 8 th grade students enrolled in at least their second year at the school will meet or exceed the RIT score proficiency equivalent according to the most recent linking study comparing NWEA Growth to New York State standards. ⁷	2+ students	75%	[209]	[31%]	[No]

End of Year Performance on 2022-23 NWEA MAP [ELA] Assessment By All Students and Students Enrolled in At Least Their Second Year

Grades	All Students		Enrolled in at least their Second Year	
	Percent Proficient ⁸	Number Tested	Percent Proficient	Number Tested
3	41%	76	44%	71
4	13%	76	13%	69

⁵ 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

⁶ Target should reflect the median growth percentile for all general education students. In the case that the school elects to measure the achievement of a different subpopulation, the target should reflect the median growth percentile of all students at the school not included in that subpopulation.

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

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

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5	36%	70	35%	69
6				
7				
8				
All	30%	222	34%	209

End of Year Growth on 2022-23 NWEA MAP [ELA] Assessment

By All Students

Grades	Median Growth Percentile	Number Tested
3	40	73
4	31	72
5	55	70
6		
7		
8		
All	44	215

EVALUATION OF ELA GOAL

Overall, 42% of Brilla Veritas students were proficient on the ELA State Exam. Students in third grade achieved 41% proficiency, in fourth grade 31% proficiency and fifth grade 54% proficiency. Of students who have been enrolled at Brilla Veritas for two or more years, 43% of students scored proficient on the state exam. This fell below the goal achievement of 75% proficiency for students who have been enrolled at Brilla Veritas for two or more years. While the absolute achievement fell below the goal measure, third grade at Brilla Veritas did realize 7% growth in comparison to the year prior. Additionally, when looking across subgroups of students, 58% of fifth grade students with disabilities achieved proficiency on this ELA state test, performing at the same rate as their general education peers.

The school was able to achieve the comparative measure goal of exceeding predicted score by an effect size of 0.3. While the 2022 data was not available, the report captures the most recent data and has an overall effect size of 0.48, exceeding the goal. This is most pronounced in the fourth grade results, where the effect size was 0.98.

On the whole, the ELA state exam results demonstrate the persistent gaps in students' foundational reading skills, especially in the elementary grades. Students' early literacy instruction was affected by COVID school closures and has been slow to recover. The school's introduction of new targeted literacy instruction across K-6 grade this year will target these gaps.

ADDITIONAL CONTEXT AND EVIDENCE

Veritas fell short of Brilla Schools' Network ELA goal of at least 75% of students in 3rd-5th grade reaching proficiency on the ELA Spring NWEA assessment. Only 31% of students in these grades reached proficiency. This was lowest in fourth grade, where only 14% of students reached

proficiency. 41% of third graders and 36% of fifth graders reached proficiency. The overall low proficiency reflects the lingering challenges from the disruption to formal learning during the COVID school closures and hybrid learning. In particular, the gaps in foundational reading skills continue to impede student comprehension of grade-level texts. The lower achievement in fourth grade is reflective of the challenges experienced by inconsistency in staffing throughout the year due to staff departures and vacancy. In terms of growth, Veritas fell below Brilla's median 50th growth percentile goal. The overall median growth percentile for Brilla Veritas was 41st. Fifth grade students did reach the goal median growth percentile, achieving a median growth percentile of 55. This data point again reflects the slower than average growth students are making due to gaps in foundational literacy skills.

In grades K-2, the percentage of students achieving in the 50th percentile or above fell below the goal of at least 50% of students achieving at this level. In Kindergarten, 34% achieved at 50th percentile or above, in first grade 34% of students and in second grade 45% of students achieved above the 50th percentile. The average percentile in literacy was 37 for Kindergarten, 39 in first grade and 44 in second grade. The University of Chicago STEP data reflects some of the same gaps in foundational literacy skills. Overall, 42% of students ended the year on grade level according to STEP. This is growth of 16% from the fall. This data tells us that we still have a large percentage of students who are not yet reading on grade level and that urgent work is needed for foundational skills. However, substantial gains were made in kindergarten. In kindergarten by the end of the year 56% were reading on or above grade level, an increase from 34% at the start of the year. With a more consistent model in place for this year, and an unwavering focus on building everyone's capacity around literacy, the school is poised to make strong gains that will accelerate progress toward Brilla's goals.

ELA ACTION PLAN

In summer of 2019, innovated around a differentiated, encompassing approach to literacy development in our younger grades (K-2) through Targeted Literacy. This block, conceived in partnership with the Lavinia Group, sought 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 2020-2022 school years, 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 the 2022-2023 school year, we were able to more robustly provide training and on-the-ground support from our Lavinia consultants to better respond to the challenges of navigating the new and urgent student needs that were presented after COVID. Consultants partnered with school leadership in walkthroughs and individualized support. In this 2023-2024 school year, we will be further expanding our focus on this content block of the day, introducing cross-grade groupings, hiring campus-based literacy coaches, and expanding our high dosage tutoring program. We have decided to expand this structure to all grade levels, K-8. Additionally, we've instituted a revised Learning Walk structure to continually support instructional best

practices. These visits coupled with these cross-grade groups will allow for more targeted instruction for students across the school.

In 2021-2022, 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 Senior Director of Instruction, a Senior Director of Curriculum & Assessment, and a Director of Academic Interventions. (Further, in 2019-2020 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. While paused during remote and hybrid learning, these Learning Walks are now fully implemented and will provide centralized staff the opportunity to create responsive teacher and leader workshops to ensure fidelity and quality in implementation of the literacy program. As indicated above, Lavinia will join to further enhance these supports.) In the 2022-2023 school year, an Elementary Curriculum writer was added to support the revision of the K-2 literacy program along with an expanded partnership with MyEducationist consultants. Additionally, a Director of Elementary Student Services provided leadership capacity to our growing Student Services staff and a focus on the alignment and execution of academic interventions for students identified as requiring services and students transitioning in our intervention cycle.

In the 2023-2024 school year, a full restructure to the academics and schools team has occurred so that our Chief Schools Officer oversees both academics and school management functions to better align support and improve coherence between resources. The instruction team has added four instructional specialists and a Director of Strategic Initiatives role has been created to support literacy and humanities work within the Curriculum & Assessment team. 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 at least one MLL Specialist on their campus, our MLL students will be able to receive consistent, targeted intervention instruction. These team members will be supported by both our student services team and our new Director of Intervention. In summary, we have doubled the Student Services support team and we have added an intervention program and director of intervention.

Professional development of teachers continues to be a focus for the 23-24 school year. Across all grades, development will focus on execution practices of literacy instruction grounded in the science of reading. Standardized Unit and Lesson plans with expectations for completion have been normed through Staff Onboarding and then specific coaching around planning will take place on a bi-weekly basis. The planning will focus on teachers internalizing the Next Generation Standards and ensuring that the lessons are connected to the learning objectives. Teachers will also receive feedback on their questioning with a focus on higher order thinking to promote student discourse. Finally, teachers will also receive feedback on their level of student-led activities throughout units and lessons with a goal of students driving the instruction in literacy classrooms. Instructional feedback will also be given throughout a weekly basis, whenever possible, through live coaching for

immediate implementation. Teachers will be observed in lessons for which they were given lesson plan feedback. They will make adjustments to future lessons based on feedback and data they collect during instruction, as we will routinely, consistently monitor young people's progress. Consistent progress monitoring has been standardized to ensure student data collection in order to inform individual student goals, teacher goals, and an evaluation of learning.

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 principal, assistant principal, and/or academic content lead, these unit maps and lesson internalization guides are one way Brilla intends to promote and develop content knowledge.

Further, 2023-2024 will focus on weekly "Looking at Student Work" meetings. These meetings allow teachers to, on an interim basis, check for the quality of student work during the unit to determine corrections and increase opportunities for mastery demonstration and complexity in literacy. Finally, teachers engage trimesterly in a Beautiful Work Protocol where they examine work across grade levels to determine what work is exemplary and what work needs improvement. This normed vision of beautiful work will raise the quality of work expected and will help develop teachers' classical lens through a look at the transcendental beauty within what students create. With this deeper understanding of beauty, teachers will better be able to cultivate student understanding in their literacy class.

In the 2021-2022 school year, Brilla introduced a new intervention and tutoring program that allowed each student to receive corrective instruction to support young people's progress after learning loss incurred during the pandemic. For the 2023-2024 school year, a revised structure for intervention and high dosage tutoring is going to be utilized. Recognizing the challenges campuses were facing with training and monitoring the quality of the intervention program, a Director of Academic Intervention role was created to ensure that there was consistent oversight of the program. New systems, which are data-informed and clearly defined, will be implemented to allow for teachers to more flexibly and nimbly respond to student needs. Additionally, schools will be using Amplify's mClass for literacy intervention in grades K-4, an intervention program aligned to the Science of Reading to better support students' foundational skills. Building off the success of the Targeted Literacy Block, we will also implement Targeted Literacy during literacy four days per week. This will allow for students to get highly differentiated instruction on the reading fluency and comprehension skills they need to reach grade level proficiency in all elementary grades

Tutoring will resume at a greater scale with each school supporting at least 3 high dosage tutors for students who need more support. *For all students*, 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-3 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 at their level and cater to their needs. Schools also overhauled classroom libraries, introducing 1,000 new texts into each classroom to address literacy needs at a variety of levels and for a range of reading interests. These robust classroom libraries, which are leveled, should provide a wonderful resource to enhance literacy instruction and students' desire to be readers.

In 2022-2023, Brilla hired 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 Wilson Foundations model. This tutoring program was overseen by a former principal, Zoranly Burgos, an early literacy expert. Students who scored in the 20-25th percentile on NWEA spring reading were placed in the HDT model. Midway through the year, Brilla proactively planned for an expansion of the HDT model. In 2023-2024 the revised structure, Brilla plans to have a minimum of three tutors per campus who are directly coached by the Tutoring Instructional Coach and the Director of Academic Intervention. This will allow for a greater number of students to receive the needed intervention services.

GOAL 2: MATHEMATICS

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

BACKGROUND

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

Specifically, Brilla (K-4) uses Eureka Math, a Singapore-style curriculum from Great Minds (formerly EngageNY). Brilla has implemented a coherent mathematics program beginning in kindergarten by using Eureka math. The curriculum emphasizes incremental learning and extensive practice; major concepts are broken down into discrete components, put together over time, and then continuously reviewed and expanded upon. Students are exposed to abstract concepts, in a manner that breaks each down and makes them accessible. Each concept starts with a concrete, tangible representation, and then progresses to a pictorial representation, and finally moves to an abstract, numerical representation. In having scholars begin with concrete representations, teachers are able to develop deep, conceptual understanding in all students. In 2020-2021, Brilla contracted with an external expert to revise its K-2 math curriculum for the 2021-2022 school year and worked with the Lavinia Group to implement it. This revised curriculum includes a more holistic approach 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. 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.

In the 2022-2023 school year, the Lavinia Group supported us in the implementation of a now K-4 revised math curriculum. Additionally, we incorporated Math Story Problems for even deeper conceptual understanding in K-2, and we have adopted Illustrative Math for grades 5-8 Math to enrich and deepen middle school math. The emphasis in middle school is for as many young people as possible to end with Algebra I, and we had another highly successful section this year of students who took and passed the Algebra Regents, and we seek to have two successful sections in the 2023-2024 year.

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 2022 Consumer Reports style review for instructional materials by the nonprofit EdReports.org, Eureka Math was reviewed and far surpassed all other curricula evaluated. Eureka Math presents mathematics in a logical progression from PK through Grade 12. This coherent approach allows teachers to know what incoming students already have learned and ensures that students are prepared for what comes next. By using Eureka Math in Elementary School, Brilla hopes to reduce gaps in student learning, instill persistence in problem solving, and prepare students to understand advanced math. Eureka Math goes beyond simply teaching students to know the process for solving a problem. Eureka maintains that students need to understand why that process works so they will have the ability to generalize their learning and apply it to problems across settings. Teaching mathematics as a story, Eureka Math builds students' knowledge logically and thoroughly to help them achieve deep understanding.

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

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

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

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

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

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

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

ELEMENTARY AND MIDDLE MATHEMATICS

Math Measure 1 - Absolute

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

2022-23 ACCOUNTABILITY PLAN PROGRESS REPORT

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

2022-23 State Mathematics Exam Number of Students Tested and Not Tested									
Grade	Total Tested	Not Tested							Total Enrolled
		Absent	Refusal	ELL/IEP	Administrative error	Medically excused	Other reason	Took Regents	
3	76	0	1	0	0	0	2	0	3
4	72	0	3	0	0	0	3	0	6
5	69	0	0	0	0	0	0	2	2
6									
7									
8									
All									

Performance on 2022-23 State Mathematics Exam By All Students and Students Enrolled in At Least Their Second Year						
Grade	All Students			Enrolled in at least their Second Year		
	Number Tested	Number Proficient	Percent Proficient	Number Tested	Number Proficient	Percent Proficient
3	71	43	61%	65	42	65%
4	72	28	39%	66	25	38%
5	69	53	77%	68	52	76%
6						
7						
8						
All	212	124	58%	199	119	60%

Math Measure 2 - Absolute

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

Schools are not required to report attainment of this measure for 2022-23. Subsequent to the completion of this document, the Institute may calculate and report out results to schools pending further information from the NYSED.

Math Measure 3 - Comparative

2022-23 ACCOUNTABILITY PLAN PROGRESS REPORT

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

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

2022-23 State Mathematics Exam Charter School and District Performance by Grade Level

Grade	Percent of Students at or Above Proficiency			
	Charter School Students In At Least 2 nd Year		All District Students	
	Percent Proficient	Number Tested	Percent Proficient	Number Tested
3	65%	65	36%	791
4	38%	66	29%	872
5	76%	68	28%	948
6			29%	817
7			31%	872
8			30%	890
All	60%	199	31%	5190

Math Measure 4 - Comparative

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

The Institute conducts a Comparative Performance Analysis, which compares the school's performance to that of demographically similar public schools statewide. The Institute uses a regression analysis to control for the percentage of economically disadvantaged students among all public schools in New York State. The difference between the school's actual and predicted performance, relative to other schools with similar economically disadvantaged statistics, produces an Effect Size. An Effect Size of 0.3, or performing higher than expected to a meaningful degree, is the target for this measure. Given the timing of the state's release of economically disadvantaged data and the demands of the data analysis, the 2022-23 analysis is not yet available.

2022-23 ACCOUNTABILITY PLAN PROGRESS REPORT

This report contains 2021-22 results.

2021-22 Mathematics Comparative Performance by Grade Level

Grade	Percent Economically Disadvantaged	Percent of Students at Levels 3&4		Effect Size
		Actual	Predicted	
3	86%	43.8	34.5	0.43
4	85%	45.5	27.9	0.87
5				
6				
7				
8				
All	85%	44.6	31.1	0.66

Math Measure 5 - Growth

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

Given the timing of the state’s release of Growth Model data, the 2022-23 analysis is not yet available. As such, schools are not required to report on this measure for 2022-23. The Institute will calculate and report out results to schools pending availability of the data.

MATHEMATICS INTERNAL EXAM RESULTS

During the 2022-2023 school year, Brilla continued to utilize the NWEA Measures of Academic Progress (MAP) for all students in math. The assessment was given three times over the course of the year, in the fall, winter, and spring. MAP Growth reveals how much growth has occurred between testing events and, when combined with NWEA norms, shows projected proficiency. Educators can track growth through the school year and over multiple years. Every question on a MAP Growth assessment is calibrated to a proprietary RIT scale, which is one of the most reliable in the industry. Because the equal-interval scale is continuous across grades, educators can trust it to track longitudinal growth over a student’s entire career. NWEA uses anonymous assessment data from over 10.2 million students to create national norms. Educators can compare their students’ performance against norms to evaluate programs and improve instruction—in individual classrooms and throughout school systems. The assessment was given via computer to both in-person and fully remote students.

During the 2022-2023 school year, Brilla administered the fall, winter, and spring NWEA Measures of Academic Progress (MAP) assessment to all grade levels. Brilla is reporting on the spring results for students performing over the 50th percentile. While the 50th percentile is considered by national reference standards to be on grade level, Brilla, based on triangulation and correlative data, believes that students over the 65th percentile are most likely to be college and career ready by the time they exit the program.

During 2022-23, in addition to the New York State 3rd– 8th grade exams, the school primarily used the following assessment to measure student growth and achievement in mathematics: NWEA.

2022-23 ACCOUNTABILITY PLAN PROGRESS REPORT

SUMMARY OF THE MATHEMATICS GOAL

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

Type	Measure	Outcome
Absolute	Each year, 75 percent of all tested students who are enrolled in at least their second year will perform at proficiency on the New York State Mathematics exam for grades 3-8.	No
Absolute	Each year, the school's aggregate PI on the state's mathematics exam will meet that year's state MIP as set forth in the state's ESSA accountability system.	N/A
Comparative	Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state mathematics exam will be greater than that of students in the same tested grades in the school district of comparison.	N/A
Comparative	Each year, the school will exceed its predicted level of performance on the state mathematics exam by an effect size of 0.3 or above (performing higher than expected to a meaningful degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State.	Yes
Growth	Each year, under the state's Growth Model the school's mean unadjusted growth percentile in mathematics for all tested students in grades 4-8 will be above the target of 50.	N/A

2022-23 NWEA MAP [Mathematics] Assessment End of Year Results

Measure	Subgroup	Target	Tested	Results	Met?
Measure 1: Each year, the school's median growth percentile of all 3 rd through 8 th grade students will be greater than 50. Student growth is the difference between the beginning of year score and the end of year score.	All students	50	[215]	[44]	[No]
Measure 2: Each year, the school's median growth percentile of all 3 rd through 8 th gradestudents whose achievement did not meet or exceed the RIT score proficiency equivalent in the fall will meet or exceed 55 in the spring administration.	Low initial achievers	55	[158]	[45]	[No]

2022-23 ACCOUNTABILITY PLAN PROGRESS REPORT

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 ⁹	[44] ¹⁰	[48]	[34]	[No]
Measure 4: Each year, 75% of 3 rd through 8 th grade students enrolled in at least their second year at the school will meet or exceed the RIT score proficiency equivalent according to the most recent linking study comparing NWEA Growth to New York State standards. ¹¹	2+ students	75%	[208]	[35%]	[No]

End of Year Performance on 2022-23 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	
	Percent Proficient ¹²	Number Tested	Percent Proficient	Number Tested
3	34%	76	37%	71
4	21%	75	22%	68
5	46%	70	46%	69
6				
7				
8				
All	32%	221	33%	208

End of Year Growth on 2022-23 NWEA MAP [Mathematics] Assessment

⁹ 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

¹⁰ Target should reflect the median growth percentile for all general education students. In the case that the school elects to measure the achievement of a different subpopulation, the target should reflect the median growth percentile of all students at the school not included in that subpopulation.

¹¹ <https://www.nwea.org/content/uploads/2020/02/NY-MAP-Growth-Linking-Study-Report-2020-07-22.pdf>.

¹² 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.

By All Students

Grades	Median Growth Percentile	Number Tested
3	45	74
4	28	71
5	59	70
6		
7		
8		
All	44	215

EVALUATION OF THE MATHEMATICS GOAL

Overall on the NY State Math Assessment, 58% of students achieved proficiency. In third grade, 61% of students were proficient, while in fourth and fifth grade 39% and 77% of students were proficient, respectively. Of note, fifth grade surpassed Brilla’s goal of 75% proficiency. Of students who have been enrolled at Brilla Veritas for two or more years, overall proficiency was 60%. While this number falls short of Brilla’s absolute measure of 75% proficiency for students who have been enrolled for two or more years, the overall proficiency grew by 13% from the prior year. Additionally, within subgroups, 91% of fifth grade students with disabilities achieved proficiency on the math assessment. This growth is a testament to the introduction of the math stories block in elementary school and the new math curriculum in middle school which helped to remediate students’ conceptual understanding and address gaps in numeracy.

Additionally, Veritas exceeded the goal of predicted performance by an effect size of 0.3 or higher utilizing the most recent data available. Overall, the effect size for Brilla Veritas was 0.66, over twice the goal of 0.3.

ADDITIONAL CONTEXT AND EVIDENCE

According to the Brilla Schools’ Network Math Goal, we did not meet our target goal of at least seventy five percent of students achieving projected proficiency in grades 3-5. Only 35% of students in 3rd-5th grade reached proficiency. This number ranged from 21% in 4th grade to 46% in fifth grade. The median growth percentile for grades 3-5 also did not reach Brilla’s goal of 50th percentile or above. Overall, in 3rd-5th grades, students achieved a median growth percentile of 44. 5th grade did exceed the goal, achieving a median growth percentile of 55. This data tells us that our students continue to have lagging skills in foundational math skills, numeracy and fluency. While fifth grade is making above average growth, our third and fourth grade students’ growth is impeded by the gaps from the pandemic. This data tells us that Brilla Veritas must continue to move at an accelerated growth rate to ensure that gaps in students’ mathematical knowledge are addressed in a way that yields absolute achievement. The introduction of the targeted math block this year in all grades, as well as daily math routine practice, will help to ensure that students are getting instruction that intentionally develops the individualized needs of each student while solidifying students’ basic numeracy skills and fluency with math facts.

In Kindergarten-2nd grade, growth was seen in the average percentile from the fall, but the absolute performance is still below grade level (50th percentile). In Kindergarten, students ended the year with 42% of students above the 50th percentile, up from 23% in the fall. In first grade, 43% of students ended the year above the 50th percentile, up from 35% in the fall. In second grade, 38% of students ended the year above the 50th percentile. Kindergarten likewise had 5 percentile points worth of growth from the fall to spring, moving for a mean percentile of 38 in the fall to 43 in Spring. Similarly, first grade grew by 3 percentile points moving from 41 to 44. Second grade had a mean percentile of 41, remaining consistent from the Fall. The continued use of Counting Jar, Money Jar and Array Jar in grades K-2, as well as daily math routines targeting scholars' remedial math skills, aims to address these areas.

MATHEMATICS ACTION PLAN

Brilla has made a commitment to strengthening its mathematics program in the 2023-2024 school year. In the 2021-2022 school year, each elementary school fully implemented the revised K-2 math curriculum in order to ensure consistent exposure and mastery opportunities of foundational operations and thinking skills. In the 2022-2023 school year, a revised 3-4 math curriculum was implemented in each elementary school to ensure greater clarity, fluency and conceptual understanding of mathematical concepts. An additional math block, Math Story Problems, was implemented in K-2 across each elementary school. The Math Stories block was designed to build conceptual understanding and flexible problem solving skills through the use of a rigorous story problem that students grapple and discourse over. Moreover, 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. (And as indicated above, our middle school program moved to a new curriculum, Illustrative Math.)

In recognition of the expertise needed to improve and sustain a high performing school, we are designing and implementing a Targeted Mathematics Block in alignment with our innovative Targeted Literacy Block to assist students and teachers participate in personalized, differentiated and accelerated instruction opportunities across math standards. Additionally, we will be evaluating our 4th grade math curriculum to incorporate elements of Illustrative Mathematics to better prepare a route to Algebra-One-for-All by 8th grade. For the coming year we have hired a network STEM specialist and campus-based STEM instructional coaches to facilitate the execution and readiness of mathematics in our schools. In the 2023-2024 school year, we will continue to utilize these personnel as a key resource for development for our staff in math content. This team will observe math instruction across each math block, assist school leaders in analyzing data and creating action plans and provide necessary development for coaches and teachers.

As part of our Intervention program, students who need Tier 3 academic support will continue to receive high dosage tutoring in the 2023-2024 school year and the general Targeted Math Block will support all students in mathematics, based on their performance data. The Student Services Team at each campus will also create 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 at least one MLL Specialist 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.

Staff are receiving math curricular training and math intervention program training during summer onboarding, and will continue to receive targeted math professional development throughout the year. 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 2023-2024 the focus will be to deepen teachers' understanding of inquiry, questioning, and mastery in mathematics through revised, enhanced, and more deeply implemented intellectual preparation.

In 2023-2024, Brilla will increase mathematics instructional minutes across the week to better meet the needs of our students. During the intervention block students will receive 1:1 and small group instruction as well spend time working with adaptive blended learning (Zearn in elementary, Aleks Math in middle school). Data will be collected and analyzed on 3-week cycles and students will progress through a standard progression to accelerate their opportunities to be ready for on-grade-level instruction. Additionally, Brilla has added extra capacity in the Student Services department across both the elementary and middle school so that each grade level has its own learning specialist to assist in tiered interventions.

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.

In 5th-8th grade, scholars are exposed to a curriculum that aligns to the Core Knowledge Sequence called Amplify Science. This curriculum emphasizes the following techniques to teaching science:

- **Do:** first-hand investigations are crucial in developing scientific understanding.
- **Talk:** student-to-student discourse and full class discussions are an integral part of the program.
- **Read:** students read age-appropriate books or scientific articles, focusing their reading activities on searching for evidence related to their hands-on investigation.
- **Write:** following real-world practices, students write scientific arguments based on evidence they’ve collected.

Each grade (5th-8th) takes unit assessments at the conclusion of each science unit. Additionally, experiments are graded on a rubric assessing demonstration of science knowledge as well as group work. Just as in math and ELA, other daily formative assessment tools, such as questioning and exit tickets, are also employed.

As with literacy and mathematics, professional development is led by the school's academic leadership team. While didactic instruction and content delivery was accomplished by leveraging our technology resources, all content delivery in the elementary schools was intermittent due to the revised school structures for literacy and math achievement. Middle school students still received daily science instruction.

In the 2022-2023 school year the decision to continue to prioritize literacy and math at the elementary school level remained the same. Moving into the 2023-2024 school year, the need to audit and revise the science program for K-4 is recognized and will begin. In the 5-8 science program, our model has shifted to prioritize science Living Environment in Grade 8, so, in parallel to Math, students can have an elevated Science experience with the goal of as many students as possible taking the Living Environment Regents exam. This will require us to revise our scope and sequence beginning in middle school and spiraling backwards through elementary school over the next two years.

ELEMENTARY AND MIDDLE SCIENCE

METHOD

Brilla chose to prioritize mathematics and literacy assessment during the 2022-2023 School Year therefore did not administer any internal science assessments in grades K-5. In the 2023-2024 school year, all students will be introduced to Science Interim Assessments as an opportunity to evaluate their learning and for teachers to target instruction. Additionally, Brilla Veritas Middle School will have students complete the 5th grade science exam.

RESULTS AND EVALUATION

Brilla chose to prioritize mathematics and literacy assessment during the 2022-2023 School Year therefore did not administer any internal science assessments in grades K-5. In the 2023-2024 school year, all students will be introduced to Science Interim Assessments as an opportunity to evaluate their learning and for teachers to target instruction. Additionally, Brilla Veritas Middle School will have students complete the 5th grade science exam.

ADDITIONAL CONTEXT AND EVIDENCE

N/A

ACTION PLAN

Brilla reinstated a full science curriculum and assessment cycle in the 2023-2024 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. Brilla has hired elementary and middle school STEM instructional coaches to support the ongoing work of revising the science curricula to ready students for 8th grade Living Environments Regents and to better support the teaching practices within the schools.

GOAL 4: ESSA

ESSA Measure 1

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

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

Accountability Status by Year

Year	Status
2020-21	Good Standing
2021-22	Good Standing
2022-23	Good Standing

ADDITIONAL CONTEXT AND EVIDENCE

Brilla continues to be a standout school in our community and our local district. Comparatively across all schools with similar demographics across the state, Brilla ranks 5th in ELA results and 4th in math results out of 60 NYC Department of Education schools who serve a comparable demographic.

APPENDIX A: DATA REPORTING TABLES

The following section contains sample tables for the optional reporting of grade-level and school-level results under the ELA and mathematics goal areas. The tables align to the measures and targets for the NWEA MAP and a-Ready assessments. Schools that administer other nationally normed assessments or internally developed assessment should modify these tables as necessary.

Paste the completed tables in the “Internal Exam Results” sections under the respective goal area. Table titles need to be adapted to reflect the appropriate subject area, i.e., English language arts, mathematics, etc.

Guidance for calculating the results in each of the tables below is available [here](#).

NWEA

I-READY

BRILLA COLLEGE PREPARATORY
CHARTER SCHOOLS

BRONX, NEW YORK

AUDITED FINANCIAL STATEMENTS

OTHER FINANCIAL INFORMATION

AND

INDEPENDENT AUDITOR'S REPORTS

JUNE 30, 2023

(With Comparative Totals for 2022)



BUSINESS
ADVISORS
AND CPAS

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BUSINESS
ADVISORS
AND CPAS

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Brilla College Preparatory Charter Schools

Opinion

We have audited the accompanying financial statements of Brilla College Preparatory Charter Schools, which comprise the statement of financial position as of June 30, 2023, 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.

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, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Change in Accounting Principle

As discussed in Note A to the financial statements, during the year ended June 30, 2023, the entity adopted new accounting guidance related to accounting for leases. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Report on Summarized Comparative Information

We have previously audited Brilla College Preparatory Charter Schools' June 30, 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 27, 2022. In our opinion, the summarized comparative information presented herein as of June 30, 2022 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 27, 2023 on our consideration of Brilla College Preparatory Charter Schools's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Brilla College Preparatory Charter Schools's internal control over financial reporting and compliance.



Rochester, New York
October 27, 2023

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2023

(With Comparative Totals for 2022)

<u>ASSETS</u>	<u>June 30,</u>	
	<u>2023</u>	<u>2022</u>
<u>CURRENT ASSETS</u>		
Cash and cash equivalents	\$ 10,920,726	\$ 9,705,186
Certificates of deposit	2,212,867	1,003,231
Grants and other receivables	3,741,482	2,129,079
Investments	1,554,476	4,622,224
Prepaid expenses and other current assets	884,891	1,305,243
TOTAL CURRENT ASSETS	<u>19,314,442</u>	<u>18,764,963</u>
<u>PROPERTY AND EQUIPMENT, net</u>	5,371,550	2,080,455
<u>OTHER ASSETS</u>		
Security deposits	704,178	594,178
Cash in escrow	200,103	200,064
Right-of-use assets	201,207,003	-
	<u>202,111,284</u>	<u>794,242</u>
TOTAL ASSETS	<u>\$ 226,797,276</u>	<u>\$ 21,639,660</u>
<u>LIABILITIES AND NET ASSETS</u>		
<u>CURRENT LIABILITIES</u>		
Accounts payable and accrued expenses	\$ 836,261	\$ 897,293
Current portion of lease liabilities	2,906,281	-
Accrued payroll and benefits	1,458,395	1,061,835
TOTAL CURRENT LIABILITIES	<u>5,200,937</u>	<u>1,959,128</u>
<u>OTHER LIABILITIES</u>		
Long-term lease liabilities	207,289,548	-
Deferred lease liability	-	4,503,747
	<u>207,289,548</u>	<u>4,503,747</u>
TOTAL LIABILITIES	212,490,485	6,462,875
<u>NET ASSETS - without donor restrictions</u>	<u>14,306,791</u>	<u>15,176,785</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 226,797,276</u>	<u>\$ 21,639,660</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, 2023

(With Comparative Totals for 2022)

	<u>Year ended June 30,</u>	
	<u>2023</u>	<u>2022</u>
Revenue, gains and other support:		
Public school district:		
Resident student enrollment	\$ 28,995,792	\$ 26,095,170
Students with disabilities	4,093,631	3,880,873
Grants and contracts:		
State and local	76,848	-
Federal - Title and IDEA	1,567,367	1,453,643
Federal - other	5,003,161	5,450,483
NYC DOE Rental Assistance	<u>7,397,653</u>	<u>6,175,632</u>
	47,134,452	43,055,801
	TOTAL REVENUE, GAINS AND OTHER SUPPORT	
Expenses:		
Program:		
Regular education	29,030,720	21,573,810
Special education	9,945,674	7,594,048
Total program services	<u>38,976,394</u>	<u>29,167,858</u>
Management and general	11,822,276	9,928,547
	<u>50,798,670</u>	<u>39,096,405</u>
	TOTAL OPERATING EXPENSES	
	(3,664,218)	3,959,396
	(DEFICIT) SURPLUS FROM SCHOOL OPERATIONS	
Support and other revenue:		
Contributions:		
Foundations	1,081,800	167,500
Individuals	2,245	77,401
Corporation	438,765	-
Employee Retention Credit	1,050,586	-
Interest income	196,721	3,042
Miscellaneous income	24,107	206,029
	<u>2,794,224</u>	<u>453,972</u>
	TOTAL SUPPORT AND OTHER REVENUE	
	(869,994)	4,413,368
	CHANGE IN NET ASSETS	
Net assets at beginning of year	<u>15,176,785</u>	<u>10,763,417</u>
	<u>\$ 14,306,791</u>	<u>\$ 15,176,785</u>
	NET ASSETS AT END OF YEAR	

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES

JUNE 30, 2023
(With Comparative Totals for 2022)

	Year ended June 30,						Year Ended June 30, 2022
	2023						
	No. of Positions	Regular Education	Special Education	Sub-total	Supporting Services Management and general	Total	
Personnel services costs:							
Administrative staff personnel	48	\$ 3,255,719	\$ 870,961	\$ 4,126,680	\$ 2,052,709	\$ 6,179,389	\$ 4,703,357
Instructional personnel	179	9,342,165	4,308,405	13,650,570	-	13,650,570	10,729,569
Total salaries and wages	227	12,597,884	5,179,366	17,777,250	2,052,709	19,829,959	15,432,926
Fringe benefits and payroll taxes		2,259,670	949,843	3,209,513	363,615	3,573,128	2,888,797
Retirement benefits		356,920	144,055	500,975	56,156	557,131	418,738
Legal services		-	-	-	110,787	110,787	37,215
Accounting/Audit services		-	-	-	64,663	64,663	56,351
Management company fees		-	-	-	4,986,620	4,986,620	4,488,174
Other Purchased/Professional/Consulting Services		1,912,273	518,023	2,430,296	418,842	2,849,138	2,100,118
Building rent		8,504,325	2,191,928	10,696,253	2,818,591	13,514,844	8,981,673
Utilities		420	131	551	48	599	1,102
Repairs and maintenance		78,649	21,757	100,406	25,912	126,318	71,749
Insurance expense		167,307	44,758	212,065	56,105	268,170	208,033
Supplies/Materials		881,168	229,463	1,110,631	-	1,110,631	1,097,563
Equipment/Furnishings		29,004	7,588	36,592	9,859	46,451	27,961
Leased equipment		83,826	23,931	107,757	26,847	134,604	87,730
Staff development		349,982	146,392	496,374	90,412	586,786	435,350
Marketing/Recruitment		407,490	106,512	514,002	6,704	520,706	365,540
Technology		240,116	62,681	302,797	81,348	384,145	319,573
Food services		677	201	878	-	878	1,918
Student services		415,736	110,680	526,416	-	526,416	322,614
Office expense		8,859	2,330	11,189	133,006	144,195	145,732
Travel and conferences		22,833	6,172	29,005	7,646	36,651	35,760
Depreciation and amortization		612,341	163,013	775,354	201,313	976,667	788,496
Other		101,240	36,850	138,090	311,093	449,183	783,292
		<u>\$ 29,030,720</u>	<u>\$ 9,945,674</u>	<u>\$ 38,976,394</u>	<u>\$ 11,822,276</u>	<u>\$ 50,798,670</u>	<u>\$ 39,096,405</u>

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF CASH FLOWS

JUNE 30, 2023

(With Comparative Totals for 2022)

	<u>Year ended June 30,</u>	
	<u>2023</u>	<u>2022</u>
<u>CASH FLOWS - OPERATING ACTIVITIES</u>		
Change in net assets	\$ (869,994)	\$ 4,413,368
Adjustments to reconcile change in net assets to net cash provided from operating activities:		
Depreciation and amortization	976,668	788,496
Changes in certain assets and liabilities affecting operations:		
Grants and other receivables	(1,612,403)	(984,686)
Prepaid expenses and other current assets	420,352	(293,420)
Security deposits	(110,000)	(180,000)
Accounts payable and accrued expenses	(61,032)	272,937
Accrued payroll and benefits	396,560	252,908
Lease liabilities, net of right-of-use assets	8,988,826	-
Deferred lease liability	<u>(4,503,747)</u>	<u>1,606,674</u>
NET CASH PROVIDED FROM OPERATING ACTIVITIES	3,625,230	5,876,277
<u>CASH FLOWS - INVESTING ACTIVITIES</u>		
Purchases of investments	-	(4,622,224)
Purchases of certificates of deposit	(1,209,636)	(1,003,231)
Proceeds from sales of investments	3,067,748	-
Purchases of property and equipment	<u>(4,267,763)</u>	<u>(962,866)</u>
NET CASH USED FOR INVESTING ACTIVITIES	<u>(2,409,651)</u>	<u>(6,588,321)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS AND RESTRICTED CASH	1,215,579	(712,044)
Cash and cash equivalents and restricted cash at beginning of year	<u>9,905,250</u>	<u>10,617,294</u>
CASH AND CASH EQUIVALENTS AND RESTRICTED CASH AT END OF YEAR	<u>\$ 11,120,829</u>	<u>\$ 9,905,250</u>
Reconciliation of cash and restricted cash reported within the statement of financial position that sum to the total amounts shown in the statement of cash flows:		
Cash and cash equivalents	\$ 10,920,726	\$ 9,705,186
Cash in escrow	<u>200,103</u>	<u>200,064</u>
	<u>\$ 11,120,829</u>	<u>\$ 9,905,250</u>

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

(With Comparative Totals for 2022)

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

The Charter School

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

The Charter currently possesses four charters granted by the SUNY Board of Trustees’ Charter School Committee (SUNY). Brilla College Preparatory Charter School was granted its third renewal in December 2022 for a three-year term through and including July 2025. Brilla Veritas Charter School was granted its first renewal in November 2021 for a three-year term through and including July 2025. These were considered “full” renewals, with a shorter term to begin to align charter terms among all four schools. In October 2018, SUNY approved the initial five-year charters for Brilla Caritas Charter School and Brilla Pax Charter School, which opened in August of 2020 with expiration in June 2025.

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

In December 2021, the SUNY approved a revision to its charter to create Vertex Partnership Academies Inc. (“Vertex”), a joint high school program with Public Prep Charter School (“PPA”). Also, in December 2021, the Charter School signed an agreement with PPA to manage a joint high school incorporating scholars from both charter schools. The first Vertex campus opened in the Bronx in Fall 2022. See additional information as described in Note O.

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, 2023 and 2022.

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

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>2023</u>	<u>2022</u>	<u>2021</u>
Grants and other receivables	\$ 83,234	\$ 22,502	\$ 94,061

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, 2023

(With Comparative Totals for 2022)

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 \$5,558,000 and \$6,339,000 that have not been recognized at June 30, 2023 and 2022, respectively, because qualifying expenditures have not yet been incurred.

Cash and cash equivalents

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

Cash and cash equivalents and restricted cash balances for the years ended June 30, 2023 and 2022 consisted of the following:

	<u>June 30,</u>	
	<u>2023</u>	<u>2022</u>
Cash and cash equivalents	\$ 10,920,726	\$ 9,705,186
Cash in escrow	<u>200,103</u>	<u>200,064</u>
	<u>\$ 11,120,829</u>	<u>\$ 9,905,250</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, 2023

(With Comparative Totals for 2022)

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

Investments

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

Investments consist of the following:

	<u>June 30,</u>	
	<u>2023</u>	<u>2022</u>
U.S. Treasury Bills	<u>\$ 1,554,476</u>	<u>\$ 4,622,224</u>

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, 2023 and 2022.

Property and equipment

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

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

Leases

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

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

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

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

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

Contributed services

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

In-kind contributions

Gifts and donations other than cash are recorded at fair market value at the date of contribution. There were no in-kind contributions received for the years ended June 30, 2023 and 2022.

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, 2020 through June 30, 2023 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 \$521,000 and \$366,000 for the years ended June 30, 2023 and 2022, respectively.

Security deposits

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

Use of estimates in the preparation of financial statements

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

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

Comparatives for the period ended June 30, 2022

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, 2022, from which the summarized information was derived.

Adoption of new accounting standard - 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 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 adopted ASC 842 with the date of initial application of July 1, 2022.

The Charter School recognized and measured leases existing at July 1, 2022 (the beginning of the period of adoption) through a cumulative effect adjustment, with certain practical expedients available. Lease disclosures for the year ended June 30, 2022 are made under prior lease guidance in FASB ASC 840.

As part of the adoption of ASC 842, the Charter School elected practical expedients to account for the existing operating leases as operating leases, under the new guidance, without reassessing (a) whether the contracts contain leases under the new standard; (b) whether classification of operating leases would be different in accordance with the new guidance; or (c) whether the unamortized initial direct costs before transition adjustments would have met the definition of initial direct costs in the new guidance at lease commencement.

As a result of the adoption of the new lease accounting guidance, The Charter School recognized on July 1, 2022 a lease liability of \$212,492,947, which represents the present value of the remaining operating lease payments of \$350,092,732, discounted using the Charter School's weighted average risk-free rate of 3.13%, and a right-of-use asset of \$207,989,199 which represents the operating lease liability of \$212,492,947 adjusted for deferred lease liability of \$4,503,748. The standard had a material impact on the accompanying statement of financial position, but did not have a significant impact on the statements of activities, changes in net assets and cash flows.

New accounting pronouncement – credit losses

In June 2016 the FASB issued ASU 2016-13, "Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments" (ASU 2016-13), which requires entities to use a new impairment model referred to as the current expected credit losses (CECL) model rather than incurred losses. The new standard affects accounting for loans, accounts (trade) receivable, held-to-maturity debt securities, and other financial assets included in the scope. For non-public entities, the new standard is effective for fiscal years beginning after December 15, 2022, including interim periods within those fiscal years. 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, 2023

(With Comparative Totals for 2022)

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

Subsequent events

The Charter School has conducted an evaluation of potential subsequent events occurring after the statement of financial position date through October 27, 2023, which is the date the financial statements are available to be issued. See Note O.

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 2023 and 2022.

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, 2023 and 2022:

	<u>June 30,</u>	
	<u>2023</u>	<u>2022</u>
Cash and cash equivalents	\$ 10,920,726	\$ 9,705,186
Certificates of deposit	2,212,867	1,003,231
Investments	1,554,476	4,622,224
Grants and other receivables	<u>3,741,482</u>	<u>2,129,079</u>
Total financial assets available to management for general expenditures within one year	<u>\$ 18,429,551</u>	<u>\$ 17,459,720</u>

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE C: PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	June 30,	
	<u>2023</u>	<u>2022</u>
Furniture and fixtures	\$ 1,763,408	\$ 1,254,776
Computer equipment and software	1,991,014	1,591,992
Office equipment	763,416	735,604
Leasehold improvements	<u>3,353,760</u>	<u>3,088,763</u>
	10,938,897	6,671,135
Less accumulated depreciation and amortization	<u>5,567,347</u>	<u>4,590,680</u>
	<u>\$ 5,371,550</u>	<u>\$ 2,080,455</u>

NOTE D: COMMITMENTS AND RELATED PARTY TRANSACTIONS

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

The Charter School will pay Seton fifteen percent of the total enrollment of students multiplied by the approved per pupil operating expenses, payable six times a year. The fee for the years ended June 30, 2023 and 2022 was approximately \$4,837,000 and \$4,488,000, respectively. There was approximately \$69,200 and \$13,800 due to Seton at June 30, 2023 and 2022, respectively. There was approximately \$13,000 and \$83,100 due from Seton, at June 30, 2023 and 2022, respectively. See Note O for additional information regarding related party transactions with Vertex for the joint High School

NOTE E: SCHOOL FACILITIES

The Charter School currently subleases most of its facilities from Seton, totaling approximately 170,000 square feet of classrooms and office facilities along with 1,900 square feet of play-yard at June 30, 2023, except the joint High School. See Note O for details.

The Charter School subleases a property at East 144th Street under a non-cancelable lease agreement expiring in June 2028. The current monthly payment is \$137,443 and will increase each year of the lease term by the agreed upon amount as described in the lease.

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE E: SCHOOL FACILITIES, Cont'd

The Charter School has a sublease for the middle school located on Courtlandt Ave. The lease began on July 1, 2018 and the current monthly payment is \$146,848 and will increase each year of the lease term by the agreed upon amount as described in the lease. In July of 2022, the lease was amended and now goes through June 2046.

The Charter School also has a sublease agreement for a property located on College Avenue which commenced in July 2019. This lease renewed in September 2021, for \$101,000 per month through June 2022, and in July of 2022, the lease was amended for \$39,141 per month and now goes through June 2024.

The Charter School signed a rental agreement for property located on East 156th Street in which substantial improvements must be made by the lessor before the commencement date and made a security deposit of \$300,000. The lease commenced September 2020 and was originally scheduled to expire in June 2051. The current monthly payment is \$190,436. The payment will increase each year of the lease by the agreed upon amount as described in the lease. In July of 2022, the lease was amended to go through August 2051.

In January 2020, the Charter School signed an agreement to guarantee debt related to property at 2336 Andrews Avenue North, for the Caritas and Pax Elementary Schools. The initial amount of the construction loan was \$11,136,000; this loan was repaid in connection with the bond financing by Seton to which the Charter School has an indemnification agreement and is not liable nor are they a guarantor of these bonds. As a condition of the bond issuance, the Charter School has certain financial covenants with Seton's lender. The Charter School was in compliance with these covenants June 30, 2023.

The lease at 2336 Andrews Avenue North, commenced in July of 2020 and expires in June 2055. The current monthly payment on the lease is \$228,524 and will increase each year of the lease term by the agreed upon amount as described in the lease.

In February 2022, the Charter School signed a sublease for 1956 Jerome Avenue, which does not begin until July 2024 and goes through June 2063. Monthly rent at that time will be \$207,068 and will increase each year of the lease term by the agreed upon amount as described in the lease.

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

Rent expense for the years ending June 30, 2023 and 2022, was approximately \$13,515,000 and \$8,982,000, respectively.

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE F: LEASES

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

A summary of operating lease right-of-use assets and liabilities at June 30, 2023 are as follows:

	<u>Statement of Financial</u> <u>Position Classification</u>	
<u>Assets</u>		
Other assets	Right-of-use assets	<u>\$ 201,207,003</u>
<u>Liabilities</u>		
Current liabilities	Current portion of lease liabilities	\$ 2,906,281
Other liabilities	Long-term lease liabilities	<u>207,289,548</u>
		<u>\$ 210,195,829</u>

The component of lease expense were as follows:

Operating lease cost	<u>\$ 13,381,778</u>
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As of June 30, 2023, minimum payments due for lease liabilities for future years are as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2024	\$ 9,426,467
2025	7,913,633
2026	8,585,413
2027	9,273,631
2028	10,015,886
Thereafter	<u>294,252,978</u>
Total lease payments	339,468,008
Less: Interest	<u>(129,272,179)</u>
Present value of lease liabilities	<u>\$ 210,195,829</u>

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE F: LEASES, Cont'd

Supplemental information for the year ended June 30, 2023:

Cash paid for amounts included in the measurement of lease liabilities:

Operating cash flows paid for operating leases	\$ 8,896,970
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Right-of-use assets obtained in exchange for new lease liabilities
(non-cash):

Operating leases	\$ 212,492,947
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Weighted-average remaining lease term:

Operating leases	28.58 years
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Weighted-average discount rate:

Operating leases	3.13%
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NOTE G: CONCENTRATIONS

At June 30, 2023 and 2022, approximately 88% and 96%, respectively, of grants and other receivables were due from New York State and federal agencies.

During both of the years ended June 30, 2023 and 2022, approximately 70% and 69%, respectively, of total operating revenue and support came from per-pupil funding provided by New York State. The per-pupil rate is set annually by the State based on the school district in which the Charter School's students are located.

During both of the years ended June 30, 2023 and 2022, approximately 15% and 14%, respectively, of total operating revenue and support came from rental assistance provided by New York City Department of Education.

NOTE H: RETIREMENT PLAN

The Charter School sponsors a defined contribution 403(b) plan covering all regular employees. The Charter School may make a discretionary contribution to the plan. The Charter School makes up to a 3% match of employee contributions. For those eligible employees with over five years of service an additional 2% match is made. The Charter School contributed approximately \$557,000 and \$419,000 to the Plan for the years ended June 30, 2023 and 2022, respectively.

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE I: CONTINGENCIES

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

NOTE J: FUNCTIONAL EXPENSES

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

NOTE K: NET ASSETS

Net assets without donor restrictions are as follows:

	June 30,	
	<u>2023</u>	<u>2022</u>
Property and equipment	\$ 5,371,550	\$ 2,080,455
Undesignated	<u>8,935,241</u>	<u>13,096,330</u>
	<u>\$ 14,306,791</u>	<u>\$ 15,176,785</u>

NOTE L: ACCOUNTING IMPACT OF COVID-19 OUTBREAK

In response to the COVID-19 outbreak, the Federal Government passed several COVID relief acts which include funding for elementary and secondary education. The Elementary and Secondary School Emergency Relief Fund (ESSER Fund) was established to award grants to state and local educational agencies. The Charter School has recognized \$4,607,134 and \$3,941,013 of revenue relative to ESSER grants during the years ended June 30, 2023 and 2022, respectively.

NOTE M: EMPLOYEE RETENTION CREDIT

In March, 2020, the CARES Act was enacted. Under the CARES Act, the Employee Retention Credit ("ERC"), a refundable wage-related tax credit, was made available to eligible employers. The Charter School recognized a net benefit of approximately \$1,050,586 recorded as other revenue related to this credit during the year ended June 30, 2023. There was no amount recognized for the year ended June 30, 2022. The Charter School received this net payment in full in January 2023.

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE N: FAIR VALUE MEASUREMENTS

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

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

Level 2 - Inputs to the valuation methodology include:

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

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

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2023 and 2022.

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

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE N: FAIR VALUE MEASUREMENTS, Cont'd

The following table sets forth by level, within the fair value hierarchy, the Charter School's assets at fair value as of June 30, 2023 and 2022:

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

	<u>Assets at Fair Value</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>June 30, 2022</u>				
U.S. Government securities:				
U.S. Treasury Bills	\$ 4,622,224	\$ -	\$ -	\$ 4,622,224
Total assets at fair value	<u>\$ 4,622,224</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,622,224</u>

NOTE O: JOINT HIGH SCHOOL OPERATING AGREEMENTS

Charter Management Fee

As described in Note A, the Charter School entered into agreements with PPA and Vertex to manage a Joint High School Program incorporating scholars from both charter schools. In connection with the agreements, the Charter School pays a service fee to Vertex for its role in managing the joint high school equal to 15% of all the public revenues received by the Charter School for students attending the joint high school. Public revenues excludes any Federal Public Charter School Program Planning and Implementation Grant ("CSP") or any funding allocated or awarded during the 2021-2022 school year under the American Rescue Plan Elementary and Secondary School Emergency Relief Fund, the American Rescue Plan Act of 2021 or the Coronavirus Aid, Recovery and Economic Security Act. The Charter School paid a charter management fee expense of \$150,072 for the year ended June 30, 2023. There was no charter management fee expense for the year ended June 30, 2022. There was approximately \$54,000 net owed to Vertex at June 30, 2023, and there were none at June 30, 2022.

Sublease with Vertex

During 2022, the Charter School entered into a sublease with Vertex for the Joint High School facility. The sublease commenced July 1, 2022. The sublease term was through June 30, 2023 and includes all utilities and security services. This lease expense amounted to \$211,128 for the year ended June 30, 2023. There was no expense for the year ended June 30, 2022. In August 2023, the lease was extended from July 1, 2023 to June 30, 2024 with total bi-monthly rent of \$204,840 for PPA and the Charter School jointly.

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE O: JOINT HIGH SCHOOL OPERATING AGREEMENTS, Cont'd

Joint High School Funding

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

Contribution to High School

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

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, 2023, and have issued our reports thereon dated October 27, 2023, 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, 2023, as a whole.



Rochester, New York
October 27, 2023

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

COMBINING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS BY CHARTER

YEAR ENDED JUNE 30, 2023

	Brilla College Preparatory							
	Elementary School	Middle School	High School (Vertex)	Total	Brilla Veritas	Brilla Caritas	Brilla Pax	Total
Revenue, gains and other support:								
Public school district								
Resident student enrollment	\$ 6,898,394	\$ 5,650,666	677,896	\$ 13,226,956	\$ 8,005,218	\$ 4,299,034	\$ 3,464,584	\$ 28,995,792
Students with disabilities	1,098,727	904,498	84,637	2,087,862	1,160,669	352,905	492,195	4,093,631
Grants and contracts:								
State and local	15,434	11,904	-	27,338	32,632	10,389	6,489	76,848
Federal - Title and IDEA	452,541	315,070	26,818	794,429	433,621	169,631	169,686	1,567,367
Federal - other	680,092	1,184,650	267,455	2,132,197	1,725,406	567,615	577,943	5,003,161
NYC DOE Rental Assistance	<u>1,687,756</u>	<u>1,298,569</u>	<u>211,128</u>	<u>3,197,453</u>	<u>2,006,343</u>	<u>1,155,053</u>	<u>1,038,804</u>	<u>7,397,653</u>
TOTAL REVENUE, GAINS AND OTHER SUPPORT	10,832,944	9,365,357	1,267,934	21,466,235	13,363,889	6,554,627	5,749,701	47,134,452
Expenses:								
Program:								
Regular education	5,647,926	5,166,653	871,352	11,685,931	7,650,885	4,954,945	4,738,959	29,030,720
Special education	<u>1,794,391</u>	<u>2,556,153</u>	<u>305,023</u>	<u>4,655,567</u>	<u>2,580,692</u>	<u>1,274,119</u>	<u>1,435,296</u>	<u>9,945,674</u>
TOTAL PROGRAM EXPENSES	7,442,317	7,722,806	1,176,375	16,341,498	10,231,577	6,229,064	6,174,255	38,976,394
Management and general	<u>2,273,557</u>	<u>2,189,935</u>	<u>353,068</u>	<u>4,816,560</u>	<u>3,186,874</u>	<u>1,885,140</u>	<u>1,933,702</u>	<u>11,822,276</u>
TOTAL OPERATING EXPENSES	9,715,874	9,912,741	1,529,443	21,158,058	13,418,451	8,114,204	8,107,957	50,798,670
SURPLUS (DEFICIT) FROM SCHOOL OPERATIONS	1,117,070	(547,384)	(261,509)	308,177	(54,562)	(1,559,577)	(2,358,256)	(3,664,218)
Support and other revenue:								
Contributions:								
Foundations	259,633	200,241	-	459,874	310,368	155,779	155,779	1,081,800
Individuals	713	309	-	1,022	643	240	340	2,245
Corporation	-	-	438,765	438,765	-	-	-	438,765
Employee Retention Credit	327,982	275,270	-	603,252	272,407	83,954	90,973	1,050,586
Interest income	47,200	36,415	-	83,615	56,464	28,321	28,321	196,721
Miscellaneous income	<u>4,351</u>	<u>4,180</u>	<u>-</u>	<u>8,531</u>	<u>8,048</u>	<u>2,917</u>	<u>4,611</u>	<u>24,107</u>
TOTAL SUPPORT AND OTHER REVENUE	639,879	516,415	438,765	1,595,059	647,930	271,211	280,024	2,794,224
CHANGE IN NET ASSETS	1,756,949	(30,969)	177,256	1,903,236	593,368	(1,288,366)	(2,078,232)	(869,994)
Net assets (deficiency) at beginning of year	<u>10,267,984</u>	<u>1,492,602</u>	<u>-</u>	<u>11,760,586</u>	<u>3,769,646</u>	<u>(276,876)</u>	<u>(76,571)</u>	<u>15,176,785</u>
NET (DEFICIENCY) ASSETS AT END OF YEAR	<u>\$ 12,024,933</u>	<u>\$ 1,461,633</u>	<u>\$ 177,256</u>	<u>\$ 13,663,822</u>	<u>\$ 4,363,014</u>	<u>\$ (1,565,242)</u>	<u>\$ (2,154,803)</u>	<u>\$ 14,306,791</u>

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES BY CHARTER

YEAR ENDED JUNE 30, 2023

	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	24	\$ 1,538,314	\$ 454,568	\$ 1,992,882	\$ 816,892	\$ 816,892	\$ 2,809,774
Instructional personnel	80	3,901,827	2,101,219	6,003,046	-	-	6,003,046
Total salaries and wages	104	5,440,141	2,555,787	7,995,928	816,892	816,892	8,812,820
Fringe benefits and payroll taxes		984,075	479,217	1,463,292	149,276	149,276	1,612,568
Retirement benefits		180,867	79,714	260,581	25,630	25,630	286,211
Legal services		-	-	-	60,324	60,324	60,324
Accounting/Audit services		-	-	-	30,716	30,716	30,716
Management company fees		-	-	-	2,329,684	2,329,684	2,329,684
Other Purchased/Professional/Consulting Services		934,946	282,865	1,217,811	145,864	145,864	1,363,675
Building rent		2,638,769	783,190	3,421,959	831,259	831,259	4,253,218
Repairs and maintenance		42,673	12,740	55,413	13,118	13,118	68,531
Insurance expense		75,141	22,231	97,372	24,461	24,461	121,833
Utilities		361	108	469	111	111	-
Supplies/Materials		342,139	101,361	443,500	-	-	443,500
Equipment/Furnishings		18,447	5,467	23,914	6,061	6,061	29,975
Leased equipment		65,987	19,464	85,451	21,142	21,142	106,593
Staff development		143,679	66,069	209,748	34,383	34,383	244,131
Student services		168,280	49,714	217,994	2,419	2,419	220,413
Technology		99,206	29,385	128,591	31,302	31,302	159,893
Food services		677	201	878	-	-	878
Student services		200,986	59,606	260,592	-	-	260,592
Office expense		4,280	1,270	5,550	67,421	67,421	72,971
Travel and conferences		13,686	4,072	17,758	4,434	4,434	22,192
Depreciation and amortization		289,248	85,767	375,015	92,252	92,252	467,267
Other		42,343	17,339	59,682	129,811	129,811	189,493
		<u>\$ 11,685,931</u>	<u>\$ 4,655,567</u>	<u>\$ 16,341,498</u>	<u>\$ 4,816,560</u>	<u>\$ 4,816,560</u>	<u>\$ 21,158,058</u>

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES BY CHARTER

YEAR ENDED JUNE 30, 2023

	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	11	\$ 796,478	\$ 222,331	\$ 1,018,809	\$ 601,212	\$ 601,212	\$ 1,620,021
Instructional personnel	49	2,669,158	1,080,344	3,749,502	-	-	3,749,502
Total salaries and wages	60	3,465,636	1,302,675	4,768,311	601,212	601,212	5,369,523
Fringe benefits and payroll taxes		640,413	243,496	883,909	105,154	105,154	989,063
Retirement benefits		85,537	32,096	117,633	14,957	14,957	132,590
Legal services		-	-	-	26,351	26,351	26,351
Accounting/Audit services		-	-	-	16,941	16,941	16,941
Management company fees		-	-	-	1,369,466	1,369,466	1,369,466
Other Purchased/Professional/Consulting Services		482,432	129,337	611,769	135,663	135,663	747,432
Building rent		2,083,493	615,861	2,699,354	663,685	663,685	3,363,039
Repairs and maintenance		25,027	6,696	31,723	8,809	8,809	40,532
Insurance expense		45,162	12,673	57,835	15,193	15,193	73,028
Utilities		(523)	(94)	(617)	(239)	(239)	(856)
Supplies/Materials		263,743	70,335	334,078	-	-	334,078
Equipment/Furnishings		3,983	784	4,767	1,738	1,738	6,505
Leased equipment		8,607	2,572	11,179	2,709	2,709	13,888
Staff development		98,511	38,681	137,192	24,462	24,462	161,654
Marketing/Recruitment		100,003	27,506	127,509	2,210	2,210	129,719
Technology		71,351	18,694	90,045	25,588	25,588	115,633
Student services		100,955	27,191	128,146	-	-	128,146
Office expense		2,126	556	2,682	32,994	32,994	35,676
Travel and conferences		4,502	1,140	5,642	1,662	1,662	7,304
Depreciation and amortization		139,292	39,082	178,374	46,867	46,867	225,241
Other		30,635	11,411	42,046	91,452	91,452	133,498
		<u>\$ 7,650,885</u>	<u>\$ 2,580,692</u>	<u>\$ 10,231,577</u>	<u>\$ 3,186,874</u>	<u>\$ 3,186,874</u>	<u>\$ 13,418,451</u>

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES BY CHARTER

YEAR ENDED JUNE 30, 2023

	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	6	\$ 429,760	\$ 86,029	\$ 515,789	\$ 319,579	\$ 319,579	\$ 835,368
Instructional personnel	24	1,398,731	503,994	1,902,725	-	-	1,902,725
Total salaries and wages	30	1,828,491	590,023	2,418,514	319,579	319,579	2,738,093
Fringe benefits and payroll taxes		316,221	102,039	418,260	55,268	55,268	473,528
Retirement benefits		46,821	15,108	61,929	8,183	8,183	70,112
Legal services		-	-	-	12,056	12,056	12,056
Accounting/Audit services		-	-	-	8,503	8,503	8,503
Management company fees		-	-	-	695,941	695,941	695,941
Other Purchased/Professional/Consulting Services		256,881	52,294	309,175	69,374	69,374	378,549
Building rent		1,972,213	394,798	2,367,011	582,283	582,283	2,949,294
Repairs and maintenance		4,373	875	5,248	1,291	1,291	6,539
Insurance expense		24,511	4,907	29,418	7,237	7,237	36,655
Utilities		551	110	661	163	163	824
Supplies/Materials		140,749	28,175	168,924	-	-	168,924
Equipment/Furnishings		5,540	1,109	6,649	1,636	1,636	8,285
Leased equipment		6,860	1,373	8,233	2,025	2,025	10,258
Staff development		57,943	23,192	81,135	17,137	17,137	98,272
Marketing/Recruitment		67,086	13,429	80,515	872	872	81,387
Technology		35,279	7,062	42,341	10,416	10,416	52,757
Student services		57,972	11,605	69,577	-	-	69,577
Office expense		1,807	362	2,169	17,501	17,501	19,670
Travel and conferences		3,080	616	3,696	909	909	4,605
Depreciation and amortization		114,495	22,920	137,415	33,804	33,804	171,219
Other		14,072	4,122	18,194	40,962	40,962	59,156
		<u>\$ 4,954,945</u>	<u>\$ 1,274,119</u>	<u>\$ 6,229,064</u>	<u>\$ 1,885,140</u>	<u>\$ 1,885,140</u>	<u>\$ 8,114,204</u>

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES BY CHARTER

YEAR ENDED JUNE 30, 2023

	Brilla Pax						
	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	\$ 491,167	\$ 108,033	\$ 599,200	\$ 315,026	\$ 315,026	\$ 914,226
Instructional personnel	26	1,372,449	622,848	1,995,297	-	-	1,995,297
Total salaries and wages	33	1,863,616	730,881	2,594,497	315,026	315,026	2,909,523
Fringe benefits and payroll taxes		318,961	125,091	444,052	53,917	53,917	497,969
Retirement benefits		43,695	17,137	60,832	7,386	7,386	68,218
Legal services		-	-	-	12,056	12,056	12,056
Accounting/Audit services		-	-	-	8,503	8,503	8,503
Management company fees		-	-	-	591,529	591,529	591,529
Other Purchased/Professional/Consulting Services		238,014	53,527	291,541	67,941	67,941	359,482
Building rent		1,809,850	398,079	2,207,929	741,364	741,364	2,949,293
Repairs and maintenance		6,576	1,446	8,022	2,694	2,694	10,716
Insurance expense		22,493	4,947	27,440	9,214	9,214	36,654
Utilities		31	7	38	13	13	51
Supplies/Materials		134,537	29,592	164,129	-	-	164,129
Equipment/Furnishings		1,034	228	1,262	424	424	1,686
Leased equipment		2,372	522	2,894	971	971	3,865
Staff development		49,849	18,450	68,299	14,430	14,430	82,729
Marketing/Recruitment		72,121	15,863	87,984	1,203	1,203	89,187
Technology		34,280	7,540	41,820	14,042	14,042	55,862
Student services		55,823	12,278	68,101	-	-	68,101
Office expense		646	142	788	15,090	15,090	15,878
Travel and conferences		1,565	344	1,909	641	641	2,550
Depreciation and amortization		69,306	15,244	84,550	28,390	28,390	112,940
Other		14,190	3,978	18,168	48,868	48,868	67,036
		<u>\$ 4,738,959</u>	<u>\$ 1,435,296</u>	<u>\$ 6,174,255</u>	<u>\$ 1,933,702</u>	<u>\$ 1,933,702</u>	<u>\$ 8,107,957</u>

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

Trustee Name:

Charles Bozian

Name of Charter School Education Corporation:

Brilla College Preparatory Charter Schools

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

Treasurer

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

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

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

None

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

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

Business Telephone:

6 [redacted] _____

Business Address:

24 De Grasse Street [redacted] _____

E-mail Address:

[redacted] _____

Home Telephone:

[redacted] [redacted] _____

Home Address:

[redacted] _____

DocuSigned by:
[redacted]
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7/19/2023

Signature

Date

Acceptable signature formats include:

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

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

Trustee Name:

Brother Brian Carty

Name of Charter School Education Corporation:

Brilla College Preparatory Charter Schools

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

Trustee

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

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

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

None

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

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

Business Telephone:

[REDACTED]

Business Address:

[REDACTED]

E-mail Address:

[REDACTED]

Home Telephone:

[REDACTED]

Home Address:

[REDACTED]

DocuSigned by:
[REDACTED]

7/19/2023

Signature

Date

Acceptable signature formats include:

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

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

Trustee Name:

Eric Eckholdt

Name of Charter School Education Corporation:

Brilla College Preparatory Charter Schools

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

Chair

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

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

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

None

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

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

Business Telephone:

Business Address:

2

E-mail Address:

eckholdt@_____.com

Home Telephone:

646-479-4_____

Home Address:

1

DocuSigned by:

1A95D22F023D4D1...

7/19/2023

Signature

Date

Acceptable signature formats include:

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

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

Trustee Name:

David Ingles

Name of Charter School Education Corporation:

Brilla College Preparatory Charter Schools

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

Trustee

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

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

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

None

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

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

Business Telephone:

[REDACTED]

Business Address:

[REDACTED]

E-mail Address:

[REDACTED]

Home Telephone:

Home Address:

[REDACTED]

DocuSigned by:
[REDACTED]
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7/19/2023

Signature

Date

Acceptable signature formats include:

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

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

Trustee Name:

James Jones

Name of Charter School Education Corporation:

Brilla College Preparatory Charter Schools

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

Trustee

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

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

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

None

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

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DocuSigned by:

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7/19/2023

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022

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

Trustee Name:

Mary O'Grady

Name of Charter School Education Corporation:

Brilla College Preparatory Charter Schools

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

Trustee

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

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

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None

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

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Business Telephone:

[Redacted] _____

Business Address:

[Redacted] _____

E-mail Address:

[Redacted] _____

Home Telephone:

Home Address:

[Redacted] _____

DocuSigned by:
[Redacted]
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7/19/2023

Signature

Date

Acceptable signature formats include:

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

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

Trustee Name:

Richard Ramirez

Name of Charter School Education Corporation:

Brilla College Preparatory Charter Schools

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

Secretary

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

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

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

None

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Business Telephone:

[REDACTED] _____

Business Address:

[REDACTED] _____

E-mail Address:

[REDACTED] _____

Home Telephone:

[REDACTED] _____

Home Address:

[REDACTED] _____

[REDACTED]

7/19/2023

Signature

Date

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last revised 04/2022

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

Trustee Name:

Darla Romfo

Name of Charter School Education Corporation:

Brilla College Preparatory Charter Schools

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

Trustee

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

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None

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[Redacted] _____

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[Redacted] _____

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[Redacted]
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7/19/2023

Signature

Date

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

Trustee Name:

Elena Sada

Name of Charter School Education Corporation:

Brilla College Preparatory Charter Schools

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

Trustee

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

Yes No

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

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

Yes No

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

Yes No

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

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Yes No

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

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None

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DocuSigned by:

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7/19/2023

Signature

Date

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- Print form, manually sign, scan to PDF

last revised 04/2022

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

Trustee Name:

Stephanie Saroki de Garcia

Name of Charter School Education Corporation:

Brilla College Preparatory Charter Schools

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

Trustee

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

Yes No

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

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

Yes No

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

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

Yes No

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Yes No

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

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None

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest
Seton Education Partners	Landlord and CMO	\$11.5MM	Stephanie Saroki	Arms length leases, non-voting member on intercompany contracts, thorough legal review

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Business Telephone:

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DocuSigned by:

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7/19/2023

Signature

Date

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2023 – 2024 Brilla NY Family Calendar

9-10 Back to School Night
14 First Day of School K, 5th
17 First Day of School 1-4th, 6-8th
21 First **FULL** Day of School and El Camino Afterschool Program

August 2023						
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	31		

September 2023						
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

4 Labor Day
5 Staff Development
30 Brilla Schools Community Street Celebration

9-11 October Break
12-13 Staff Development

October 2023						
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				

November 2023						
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		

8 MS Parent University, No Afterschool
9 Parent University, No Afterschool
17 Trimester 1 Ends
20-24 Thanksgiving Break
27 Staff Development

7-8 Family & Student Led Conferences
25-29 Winter Break

December 2023						
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 2024						
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			

1-5 Winter Break
15 MLK Day
26 Staff Development

7 MS Parent University, No Afterschool
8 Parent University, No Afterschool
19-23 Mid-Winter Break

February 2024						
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		

March 2024						
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						

8 Trimester 2 Ends
11 Staff Development
21-22 Family & Student Led Conferences

10-11 NYS ELA State Exam
15-17 ELA Exam Makeups
17 MS Parent University, No Afterschool
18 Parent University, No Afterschool
22-26 Spring Break
29 Staff Development

April 2024						
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 2024						
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	

8-9 NYS Math Exam
13-14 Math Exam Makeups
15 NYS Science Exam
16-17 Science Exam Makeups
24-27 Memorial Day

4 8th Grade Algebra I Regents
7 Trimester 3 Ends
14 Last Day of School
18 8th Grade Living Environment Regents

June 2024						
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				

July 2024						
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	

No School
 Half Day
 Important Date
 Parent University
 Trimester Ends

EXTENSION FILING INSTRUCTIONS

FORM 8868 FOR FORM 990

FOR THE YEAR ENDING

JUNE 30, 2023

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 15, 2024. 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 SCHOOLS	Taxpayer identification number (TIN) <div style="background-color: black; width: 100px; height: 15px;"></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 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
Form 990-T (corporation)	07		

MATT SALVATIERRA

• The books are in the care of ▶ **413 EAST 144TH STREET - BRONX, NY 10454**

Telephone No. ▶ **347-273-8439**

Fax No. ▶ _____

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **MAY 15, 2024**, 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, 2022**, and ending **JUN 30, 2023**.

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-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-TE and Form 8879-TE for payment instructions.

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, 2023



BUSINESS
ADVISORS
AND CPAS

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BUSINESS
ADVISORS
AND CPAS

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, 2023 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, 2023.

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) as a basis for designing 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.

Report on 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses as item 2023-001.

Brilla College Preparatory Charter Schools’s Response to Finding

Brilla College Preparatory Charter Schools’s response to finding identified in our audit is described in the accompanying schedule of findings and responses. Brilla College Preparatory Charter Schools’s response was not subjected to the auditing procedures applied in the audit of the consolidated financial statements and, accordingly, we express no opinion on it.

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.



0 0 0

Rochester, New York
October 27, 2023



BUSINESS
ADVISORS
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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

Opinion on Each Major Federal Program

We have audited Brilla College Preparatory Charter Schools’ compliance with the types of compliance requirements identified as subject to audit in the 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, 2023. 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.

In our opinion, Brilla College Preparatory Charter Schools complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Brilla College Preparatory Charter Schools and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Brilla College Preparatory Charter Schools’ compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Brilla College Preparatory Charter Schools' federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Brilla College Preparatory Charter Schools' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Brilla College Preparatory Charter Schools' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Brilla College Preparatory Charter Schools' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Brilla College Preparatory Charter Schools' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Brilla College Preparatory Charter Schools' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a 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 Auditor’s Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the 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, 2023, and have issued our report thereon dated October 27, 2023, which contained an unmodified opinion on those financial statements. Our audit was performed 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.



Rochester, New York
October 27, 2023

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2023

	<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 New York State Education Department:</u>			
Title I - Grants to Local Educational Agencies	84.010	0021	\$ 956,236
Title IIA - Supporting Effective Instruction State Grant	84.367	0147	135,814
Title IIIA - English Language Learners	84.365	0293	71,705
Title IV- Student Support and Academic Enrichment Program	84.424	0204	75,021
Charter Schools Program - Replication and Expansion of High-Quality Charter Schools	84.282	0089	267,455
 <u>Education Stabilization Funds -</u>			
ESSER II - Elementary and Secondary School Emergency Relief Fund	84.425D	5891	954,200
ARP ESSER - American Rescue Plan-Elementary and Secondary School Emergency Relief	84.425U	5880	3,648,226
ESSER HCY - Elementary and Secondary School Emergency Relief Fund - Homeless Children & Youth	84.425W	5218	<u>4,708</u>
<i>Total Education Stabilization Funds</i>			<u>4,607,134</u>
 TOTAL U.S. DEPARTMENT OF EDUCATION			 <u>\$ 6,113,365</u>

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2023

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, 2023

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	Unmodified		
Internal control over financial reporting:			
• Material weakness (es) identified?	<u> </u>	yes	<u> x </u> no
• Significant deficiency(ies) identified that are not considered to be material weaknesses?	<u> </u>	yes	<u> x </u> no
Noncompliance material to financial statements noted?	<u> x </u>	yes	<u> </u> no

Federal Awards

Internal control over major programs:			
• Material weakness (es) identified?	<u> </u>	yes	<u> x </u> no
• Significant deficiency(ies) identified that are not considered to be material weaknesses?	<u> </u>	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)?	<u> </u>	yes	<u> x </u> no

Identification of major program:

AL Number:

84.425D & 84.425U & 84.425W

Name of Federal Program or Cluster:

ESSER II & ARP ESSER & ESSER HCY

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

 \$750,000

Auditee qualified as low-risk auditee?	<u> x </u>	yes	<u> </u>	no
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BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Cont'd

YEAR ENDED JUNE 30, 2023

FINDING – FINANCIAL STATEMENT AUDIT

Finding 2023-001

Statement of condition

During our audit we noted Brilla College Preparatory Charter Schools was required to contribute \$25,000 to a dissolution fund for the Vertex Joint High School Program by June 30, 2023 in accordance with the provisions of the Charter Agreement section 8.9. The required escrow deposit was not made by the required date.

Criteria and effect of conditions

Management of the Joint High School, required further clarification from SUNY regarding the exact requirements of the dissolution funds as related to the Joint High School. As a result, management was delayed in remitting the deposits to the funds. Funds were deposited in accordance with the requirement as of October 4, 2023.

Future deposits of \$25,000 per fiscal year are required for each Education Corporation participating in the Joint High School Program until the total dissolution funds related to the Joint High School Program reach \$150,000.

Recommendation

We recommend management verify funds have been deposited to the dissolution funds on or about June 1st of each fiscal year. This will allow time for any necessary funds to be deposited prior to the deadline if necessary.

Management response

Management has deposited the overdue funds to each dissolution fund in accordance with the Charter Agreement section 8.9.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None.

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

None.

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

REPORT TO THE AUDIT COMMITTEE

JUNE 30, 2023





BUSINESS
ADVISORS
AND CPAS

October 27, 2023

Audit Committee
Brilla College Preparatory Charter Schools

We have audited the financial statements of Brilla College Preparatory Charter Schools as of and for the year ended June 30, 2023, and have issued our report thereon dated October 27, 2023. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated June 7, 2023, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of Brilla College Preparatory Charter Schools solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate and our firm have complied with all relevant ethical requirements regarding independence. Safeguards in place to eliminate or reduce threats to independence to an acceptable level include a skilled, knowledgeable and experienced outsourced finance team who reviews the draft financial statements prior to issuance and accepts responsibility for them.

Significant Risks Identified

The significant risks below were identified during the performance of our risk assessment procedures:

- Management override of controls
- Improper revenue recognition
- Misappropriation of assets
- Improper allocation of expenses to grants
- The potential for errors made in the implementation of ASC-842 Leases.

Professional auditing standards require that we identify and assess risks and design and perform our audit procedures to assess those risks. The identification of a risk does not mean that it has occurred, but rather is has the potential to impact the financial statements.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Brilla College Preparatory Charter Schools is included in Note A to the financial statements. In February 2016, the FASB issued a new standard related to leases requiring the recognition of right-of-use assets and lease liabilities on the balance sheet (ASC 842). As disclosed in Note A to the financial statements, during the year, Brilla College Preparatory Charter Schools adopted ASC 842. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements were the collectability of grants receivable, as well as the allocation of costs for the statement of functional expenses. We evaluated key factors and assumptions used to develop these estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting Brilla College Preparatory Charter Schools' financial statements relate to revenue and support recognition, which is referred to in the notes of the financial statements.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. No such misstatements were identified during our audit.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to Brilla College Preparatory Charter Schools' financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings or Issues

In the normal course of our professional association with Brilla College Preparatory Charter Schools, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the entity, and business plans and strategies that may affect the risks of material misstatement. These discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

* * * *

Should you desire further information concerning these matters, Shelby Stenson will be happy to meet with you at your convenience.

This report is intended solely for the information and use of the Board of Trustees, Audit Committee, and management of Brilla College Preparatory Charter Schools and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

A solid black rectangular redaction box covering the signature of the sender.

MENGEL, METZGER, BARR & CO. LLP



151 Fairchild Avenue Suite 2
Plainview, NY 11803
P. 516.833.1333 ~ F. 516.833.1337
New York State License 12000305834

**NFPA72 Semi-Annual Testing, Inspection & Maintenance
Plus Central Station Monitoring
3-Year Service Agreement**

**Brilla College Prep Middle School
500 Courtlandt Avenue
Bronx, NY 10451**

**Attn: Mrs. Gisell Sierra
Founding Director of Operations**

**Prepared by: Patrick Stefanak
Safeway Fire & Protection Company**



SAFEGWAY Fire & Protection Company
 151 Fairchild Avenue Suite 2 Plainview, NY 11803
 t: 516-833-1333 f: 516-833-1337
 www.safewayfire.com

Agreement Number

20QQ19033

7/10/2023

Service Agreement

By ("Seller")	AND	Between ("Customer")	Bill To (if different)
Safeway Fire & Protection Company 151 Fairchild Ave Ste 2 Plainview, NY 11803		Brilla College Prep Middle School 500 Courtlandt Ave Bronx New York 10451	

Agreement made this _____ day of _____, 20____ by and between (the "Seller") Safeway Fire & Protection Company and (the "Customer") Brilla College Prep Middle School
 500 Courtlandt Ave, Bronx, New York 10451

For services provided at the following equipment / system location:

Brilla College Prep Middle School - Gisell Sierra
 500 Courtlandt Ave Bronx, New York 10451

Description of Service (please indicate desired services by selecting from the following): Price/yr

Fire Alarm System Inspection & Test w/ Maintenance:
 - \$3,090/year

Scope of Work (Summary)

Safeway Fire & Protection will complete a semi-annual inspection in compliance with NFPA72. NFPA72 requires a once a year full inspection and a once a year visual inspection.

Below is an abbreviated testing list for clarity. For a complete list please refer to NFPA-72 Chapter 14.3.1.

Semiannual Requirements (Visual Inspection):

- Test of sprinkler waterflow switches (ELECTRICAL TEST)
- Test of sprinkler valve tamper switches (ELECTRICAL TEST)
- Visual inspection lead-acid battery (swelling or loose connections) Test batteries - load voltage
- Test & visual inspection of smoke detectors, heat detectors, pull stations
 - Smoke Detector & Duct Detector Cleaning: as test results require

Annual Requirements (Full Inspection):

- Test & visual inspection of panel functionality (Fuses, interface equipment, LEDES, power supply)
- Battery discharge test
- Test & visual inspection of horns, strobes, chimes, & bells etc
- Functional testing of all initiating devices
 - Smoke detectors
 - Heat detectors
 - Duct detectors
 - Carbon Monoxide Detectors
 - Pull stations
- Test & visual inspection of Electromechanical Releasing Devices (Solenoid)
- Test & visual inspection of Voice Evacuation equipment

****Safeway Fire & Protection does not complete quarterly testing of waterflows. Quarterly testing of waterflows is expected to be completed by sprinkler vendor due to the need of water being physically flowed to meet testing requirements. Waterflows can be testing alongside the customer's sprinkler vendor. The customer will be responsible for coordinating their sprinkler vendor to be on-site during the inspection to complete****

This contract price is for the inspection to be performed during normal working hours 8am-4:30pm and does not include normal and/or emergency calls which will be billed at the hourly rates listed. There will be additional charges for any overtime authorized by customer.

If there is a special time frame or there are certain circumstances that require your inspection to be completed by, it is the responsibility of you (the customer) to call into our office to schedule a technician.

FIRE ALARMS ~ BURGLAR ALARMS ~ CCTV ~ ACCESS CONTROL ~ INTERCOMS

Licensed by The State of New York to Service and Maintain Security and Fire Alarm Systems. License # 12000305834





SAFeway Fire & Protection Company
 151 Fairchild Avenue Suite 2 Plainview, NY 11803
 t: 516-833-1333 f: 516-833-1337
www.safewayfire.com

Agreement Number

20QQ19033
 7/10/2023

[X] NYC Central Station Monitoring
 - \$1,200/year

Year 1: \$4,290.00
 Year 2: \$4,290.00
 Year 3: \$4,290.00
 Total: \$12,870.00

Additional Travel and Labor Charges for Service Calls Apply (per hour/4 hr min):

Contract Labor Rates Per Hour:

M-F: 8 A.M. to 4 P.M.: \$155.00/hr 4hr min.
 After Hours M-F & Saturday: \$232.50/hr 4hr min.
 Sunday and Holidays: \$310.00/hr. 4hr min

Note: Rates are subject to change

***** For 24 Hour Emergency Service Call (516) 833-1333*****

Total \$12,870.00

NOTES:

Excluded:

- Service Calls
- Deficiency Repairs

PAYMENT TERMS:

As a condition of performance, payment of the service fee is to be made yearly in advance to cover services in the succeeding twelve (12) month period.


Payment Options:

[] Semi-Annual (50% due at signing, balance due in 6 months)


Safeway Fire understands the challenges of this difficult economy and with managing cash flow; therefore we have implemented our supplemental payment policy. All semi-annual Safeway Fire accounts will require a supplemental payment option. The supplemental payment option is a credit card and credit card authorization form on file. If the semi-annual option is selected, and an account becomes more than 45 days past due, the on-file credit card will be charged for the past due balance. If you do not wish to have a credit card kept on file, you may opt to pre-pay for your services in advance using our convenient annual billing option

In accepting this Service & Maintenance Agreement, Company agrees to the terms and conditions contained herein. It is understood that these terms shall prevail over any variation in terms and conditions or other document that the Customer may issue.

Proposed By:


 SAFEWAY Fire & Protection Company
Patrick Stefanak
 Service Sales Associate
 pstefanak@safewayfire.com

Approved and Accepted By:

	7/10/23
Signature:	Date:
Gisell Sierra	Director of Operations
Print Name:	Title:

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INSPECTION AND SERVICE AGREEMENT GENERAL TERMS AND CONDITIONS

THE FOLLOWING TERMS AND CONDITIONS WILL GOVERN ALL TRANSACTIONS BETWEEN CUSTOMER AND SELLER FOR THE SERVICES THAT ARE THE SUBJECT OF THIS AGREEMENT ("AGREEMENT") AND ANY RELATED EQUIPMENT PROVIDED TO THE CUSTOMER HEREUNDER. THESE TERMS AND CONDITIONS ARE INCORPORATED BY REFERENCE INTO ANY PURCHASE ORDER ISSUED BY CUSTOMER AS IF EXPRESSLY SET FORTH THEREIN. ANY ADDITIONAL OR DIFFERENT TERMS OR CONDITIONS CONTAINED IN CUSTOMER'S PURCHASE ORDER OR IN ANY OTHER DOCUMENT SHALL BE DEEMED OBJECTED TO BY SELLER AND SHALL BE OF NO FORCE OR EFFECT.

TERM OF AGREEMENT AND RENEWALS - The term of this Agreement shall be in effect for a period of Three (3) years from the date provided herein and shall automatically renew under the same terms and conditions for successive terms of N/A, unless terminated by either party upon at least thirty (30) days advance written notice of its intention to terminate the Agreement at the expiration of the then current term but not earlier than one hundred and twenty (120) days advance written notice prior to the original term or of any renewal thereof.

PAYMENT - As a condition of performance, payment of the service fee is to be made yearly in advance to cover services in the succeeding twelve month period. The Seller shall have the right to increase the charges provided herein at any time or times after the expiration of one year from the date of commencement of this Agreement, upon giving Customer not less than thirty (30) days written notice in advance of the effective date of such increase. Should Customer be unwilling to pay the increased charge, Customer must so notify the Seller in writing not less than twenty (20) days prior to the effective date of the increase and the Seller shall have the right to terminate service, to amend the amount of the increase, or at its option not to implement the increase thereby binding Customer to the full term of this Agreement. Failure to notify the Seller in writing shall constitute Customers consent to the increase. Customer agrees to pay all invoices rendered by The Seller within five (5) days of the date thereof, and further agrees to pay a late payment Interest charge at the rate, of one and one-half (1.5%) percent per month on all unpaid balances. Customer agrees to pay all taxes including state and local sales tax however designated, levied or based on the service charges pursuant to this agreement. Customer agrees to pay: all charges made by the telephone Seller or other Communication network provider relating to the transmission of signals between

Customer's premises and the Monitoring central Station: all fees or charges, including false alarms assessments, imposed by any governmental Authority, Police or Fire Department, relating to this installation or service: for the cost of any charges to the Or made necessary by any agency or body having jurisdiction
CUSTOMER'S RESPONSIBILITIES - Customer agrees (a) to provide a safe working environment and encumbered access to all spaces where work is to be performed by Seller, (b) to provide necessary equipment to reach inaccessible equipment and peripheral devices, (c) to supply suitable electrical service ; and that in the event of an emergency or system failure reasonable safety precautions will be taken to protect life and property during the period of time from when Seller is first notified of the emergency or failure and until such time as Seller notifies the customer that the system is operational or the emergency has cleared.

SELLER'S RESPONSIBILITIES - Seller will maintain the system in good working order in accordance with the generally accepted industry standards of workmanship. This includes where applicable, the adjustment and replacement of serviceable parts in the main frame and panels.

TESTING OF THE SYSTEM - It is understood and agreed that the system once installed, is in the exclusive and control of the Customer, and it is the Customers responsibility to periodically test the operation of the systems and to notify the Seller immediately of any claimed inadequacy of equipment failure. Such Testing should be done at least monthly as well as following any changes to the telephone service at the Customer's premises.

MAINTENANCE / REPAIR - (a) Repair service shall be performed between the hours of 8:00 AM and 4:00 PM on normal business days excluding Saturdays, Sundays and holidays and shall be performed as promptly as possible following receipt of notice from the Customer of the necessity to service the system. (b) The seller agrees, pursuant to the terms and conditions hereof, to provide all labor and materials, parts, and equipment to service the system due to ordinary wear and tear only. Customer agrees not to alter, remove, or tamper with the installed system nor to permit the same to be done to safeguard and insure the system against loss or damage. Should the system or any thereof be damaged or destroyed by fire, water, lightening or electrical surge, riot vandalism, intrusion or other extraneous cause, repairs or replacement thereof shall be paid by, Customer. Customer further agrees to bear the cost of repairs, replacement, relocations or additions to the system made necessary as the result of any painting, alteration, renovation, or re modeling of Customers premises. (c) If Fire Inspection service is provided herein, as a part of any such Inspection the Seller will make all required adjustments and will advise the Customer of any maintenance or repairs that may be further required. Upon consent of Customer such maintenance or repairs shall be performed on a time and materials basis at the Seller's prevailing charges. (d) The Seller makes no representation or warranty that there will be no interruption in service or delay in performing maintenance or repairs, Customer agrees that the Seller shall have no liability for any loss or damage sustained by the Customer due to any delay in dispatching an employee, arrival at the premises or servicing the system, regardless of whether the delay is due to the sole, joint or several negligence or gross negligence of the Seller, its employees, agents suppliers and subcontractors.

TRANSMITTER INSTALLATION - Customer agrees: (a) That the installation charge quoted herein is based on the Seller's ability to perform the installation during normal working hours and with its own personnel and that if for any reason this installation or any part Thereof must be performed by an outside contractor or during other than normal working hours the installation charge is subject to a surcharge which shall reflect the additional cost. (b) To provide all necessary uninterrupted 110 volt AC power, electrical outlets and telephone jacks and Interfaces as required by Seller.

CENTRAL STATION MONITORING SERVICE - (a) Upon receipt of signals from the premises of the Customer, the Seller or designated monitoring station shall make a reasonable effort to notify by telephone the appropriate municipal police department, fire department or other responding agency and/or the Customer of his designee. (b) Customer agrees to furnish in writing and when necessary to modify in writing; a list of persons authorized to be on premises: a list of persons shall be notified in the event of an emergency: a list of Holiday and opening and closing times in open/close monitoring service is provided. (c) Customer acknowledges that signals which transmitted over telephone circuits or via radio telemetry pass through communication networks that are wholly beyond the control of the Seller and, thereof, the Seller shall not be responsible for any equipment or network failure which prevents alarm signals reaching the central monitoring station or loss or damage arising thereof. (d) customer understands that a digital central station transmitter is a non-supervised reporting device which requires the telephone line to be operative for a signal to be received by the central monitoring station and if the telephones inoperative there is no indication of this fact at the monitoring station. Customer understands that the alternative or additional protection can be installed at the Customers request and expense.

WARRANTY - (a) Inspection Warranty - Seller makes no warranty, expressed or implied, in connection with any inspection services provided hereunder. (b) Services Warranty - For any services provided on a time and materials basis, and excluding inspections services, Seller warrants that the services provided hereunder will be performed in accordance with generally accepted industry standards and practices. In the event that any services fail to comply with the foregoing standard within one (1) year from the date services are completed. Seller will re-perform the non-complying services at no additional charge. (c) Products/Replacement Parts Warranty - Any equipment or replacement parts provided by the Seller will be warranted for a period of 1 year from the date the equipment or replacement parts are installed by Seller. In no event shall Seller have any obligation to make repairs, replacements or corrections required, in whole or in part, as the result of (i) normal wear and tear, (ii) accident disaster or other event beyond the reasonable control or fault of Seller, (iii) misuse, fault or negligence of or by Customer, (iv) use of the equipment or replacement parts in a manner for which they were not designated, (v) causes external to the equipment or replacement parts such as , but not limited to, water damage, power failure or electrical power surges or (vi) use of the equipment or replacement parts supplied by the Seller in combination with equipment or software not supplied by Seller.

Any installation, maintenance, repair, service, relocation or alteration to or of, or other tampering with the equipment or replacement parts performed by any person or entity other than Seller without Seller's prior written approval, or any use of replacement parts not supplied by Seller, shall immediately void and cancel all warranties with respect to the affected products.

THE FOREGOING WARRANTIES ARE THE SOLE AND EXCLUSIVE WARRANTIES GIVEN BY SELLER IN CONNECTION WITH THE SERVICES PERFORMED AND PRODUCTS PROVIDED HEREUNDER, AND ARE IN LIEU OF ALL OTHER WARRANTIES OF ANY KIND, WHETHER EXPRESS OR IMPLIED, ORAL AND WRITTEN, WHICH ARE HEREBY DISCLAIMED AND EXCLUDED BY SELLER, INCLUDING WITHOUT LIMITATION ANY WARRANTY OF MERCHANTABILITY OR FITNESS FOR PARTICULAR PURPOSE OR USE.



INSPECTION AND SERVICE AGREEMENT GENERAL TERMS AND CONDITIONS (cont'd)

DEFAULTS AND REMEDIES-Customer understands and agrees that due to the nature of the services to be provided by the Seller, payments to be made by Customer during the term of this agreement form an integral part of the Seller's anticipated profits and that in the event of Customer defaults in the payment of any amounts due herein, the entire balance of all payments for the entire term of this agreement shall immediately become due and payable. In addition the Seller, may exercise any one or more of the following remedies: (a) remove all of its owned equipment from the premises of Customer without assuming any obligation to repair, restore or redecorate those premise (b) discontinue monitoring the system and/or to render the transmitter incapable of communicating with the Central Station (c) collect all sums it may be entitled to under the law as well as attorney's fees, collection costs and interest. If Customer or his landlord should refuse to permit the Seller access to the premise for purpose of removing Seller's equipment within (7) days after demand therefore, all such equipment may, at the Seller's option be deemed to be sold to the Customer.

FORCE MAJEURE - Seller shall not be liable for any failure to perform or for any interruption of any service to be performed hereunder, or in the performance of an obligation hereunder as a result of an event beyond its reasonable control, including but not limited to Customer strikes, industrial disputes, riots, flood, fire, acts of God, war, vandalism, national emergency, acts of terrorism, embargos or restraints, supplier default, extreme weather or traffic conditions, order or any other cause beyond the control of the Seller including interruption of telephone services and the Seller shall not be required to supply any service to the Customer while such interruptions continue.

SUSPENSION OR CANCELLATION- This agreement may be suspended or cancelled without notice and without liability or penalty, at the option of the Seller, in the event that the Central Monitoring Station, connecting wires or other equipment are destroyed or damaged by fire or other catastrophe. Likewise this Agreement may be cancelled by Customer in the event Customer's premises are so damaged or destroyed.

RIGHT TO SUBCONTRACT- Customer acknowledges the Seller has the right to subcontract some or all of the Services provided for herein and agrees that the provisions of this agreement insure to the benefit of and are applicable to any subcontractors engaged by the Seller.

THIRD PARTY INDEMNIFICATION- Customer agrees to and shall indemnify, defend and hold harmless the Seller its employees, agencies, and subcontractors, from and against all claims, lawsuits, losses and expenses which claim and/or lawsuit is brought by or which loss and/or expense is sustained by parties or entities other than the parties to this agreement (therein referred to as "Third Parties"). To the greatest extent permitted by law, this provision shall apply to all claims, lawsuits, losses, and expenses caused by the Seller's performance, whether negligent or grossly negligent, active or passive and to all claims based upon defects in design, installation, maintenance, repair, monitoring, dispatch, response, operation or non-operation of the equipment or system, whether due to the sole, joint or several negligence or gross negligence of the Seller its employees, agents or subcontractors, breach of contract, breach of warranty, express or implied, product or strict liability. This agreement by Customer to indemnify the Seller against third party claims as hereinabove set fourth shall not apply to claims for loss of damage caused directly and solely by the negligence of an employee of the Seller while on Customer's premises.

LIMITATION OF LIABILITY - It is understood and agreed that neither the Seller nor any third party designated by the Seller shall be required to provide insurance covering personal injury, death and property loss or damage on or to Customer's premises and that all insurances desired by Customer shall be obtained by Customer and that the payments provided for herein are based solely on the value of the services provided and are unrelated to the value of Subscribers' property or the property of others on Subscriber's premises. The Seller does not guarantee, represent or warrant that the system will prevent any loss, damage, or injury to persons or property, by reason of burglary, theft, holdup fire, or other cause, or that the system will in all cases provide protection for which it is installed or intended. The Seller makes no representations or warranties and hereby disclaims any warranty of merchantability or fitness for any particular use. The Seller assumes no responsibility for any losses which may occur even due to The Seller's negligent performance or failure to perform any obligation under this agreement. If not withstanding the above provisions, there should arise any liability on the part of the Seller as a result of burglary, theft, hold up, fire or any other cause what so ever, due to the failure of the Seller to perform any of its obligation herein, including but not limited to installation, monitoring, maintenance or response or due to the failure of the equipment or system if any respect whatsoever, such liability shall be limited to an amount equal to six (6) times the monthly service charge shown herein or to the sum of \$250, whichever is greater, and this liability shall be exclusive. The provisions of this paragraph shall apply if loss or damage irrespective of cause or origin, results directly or indirectly to persons or property from performance or non-performance of obligations under this Agreement or from negligence, active or otherwise, of the Seller, its agents employees contractors, or suppliers. Any action by Subscriber against the Company must be commenced within one year of the occurrence of any loss or will for all purposes be deemed waived. All actions or proceedings against the Seller must be based on the provisions of this Agreement. In the event the Subscriber wishes to increase the maximum amount of such limited liability, subscriber may, as a matter of right, obtain from the Seller a higher limit by paying an additional monthly service charge to the Seller. If the subscriber elects to exercise this option, a rider shall no way be interpreted to hold the Seller as an insurer. Any action commenced by Customer must be brought in a court of competent jurisdiction in the County of Suffolk, State of New York. Each party hereto expressly agrees to waive its rights to bring an action before a jury.

SUBROGATION- Customer and all parties claiming under it do hereby release and discharge the Seller from and against all hazards covered by insurance in or on Customer's premises, including all deductibles and retained limits as well as loss of damage in excess of policy limits. It is expressly understood and agreed that no insurer or bond of seller or their successors or assigns shall have any right created by any agreement, document or procedure; and Seller on its behalf and on behalf of its insurers waives any and all rights subrogation.

ASSIGNMENTS- This agreement is not assignable by Customer without the prior written consent of the Seller and any such assignment without prior approval shall be deemed a breach of the agreement. Customer may not assign any rights insuring under this agreement or under the relationship created here in either voluntary or by operation of law without written consent of the Seller. The Seller shall have the right to assign this Agreement and shall be relieved of any obligation created herein upon such assignment.

WAIVER OF BREACH- In the event that the Seller shall waiver any breach by the Customer, it shall not be constructed as a waiver of any subsequent breach, and the Seller's failure to exercise any rights hereunder shall not be construed as a waiver of any breach unless, waived by the Seller in writing. The Seller's rights hereunder shall be cumulative, and any such rights may be excised concurrently and shall include all remedies available under law and equity even though not expressly referred to herein.

ENTIRE UNDERSTANDING- Customer acknowledges that he has read and understands this entire Agreement that he has received a copy of this agreement and that there are not verbal understandings changing or modifying any of the terms of this Agreement. Should there arises any conflict between this Agreement and Customer's purchase order or any other document, this Agreement shall govern, whether such purchase order or document is prior to or subsequent to this Agreement. Should any provision of this Agreement be deemed void, the remaining parts shall not be affected.

SIGN HERE 



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7/10/2023 20QQ19033 Brilla College Prep Middle School

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Melanie E. La Rocca,
Commissioner

Rodney F. Gittens, R.A, MBA
Borough Commissioner

1932 Arthur Avenue
Bronx NY 10457
www.nyc.gov/buildings

718 960 4709 tel
718 579 6767fax

December 15, 2020 (Amended)

Applicant: Anthony Kiiru, AIA
580 Sylvan Avenue Suite 1B
Englewood Cliffs, NJ 07632

Owner: Saint Rita Roman Catholic Church
335 East 145 Street
Bronx, NY 10451

Re: 452 College Avenue
A.K.A. 452-458 College Avenue
A.K.A. 338 East 146 Street
BIN #: 2000819
Block 2326, Lot 23
Zoning District: R6
Bronx

To whom it may concern:

This is in response to your request submitted on July 27, 2020, for a **Letter of No Objection (LNO)** for a **School (UG) 3** at **452 College Avenue**. No Certificate of Occupancy exists for this property in the Department of Buildings. (DOB). The records from the DOB Block and Lot Folder show a basement plus two-story building owned by St. Rita's Church per New Building Application No. 32 of 1914. The proposed School is classified as Use Group (UG) 3, The Department of Finance records confirm a miscellaneous Educational Facility under the Code W9. Additionally, an inspection conducted by the DOB on August 26, 2020 determined the premises to have adequate light, air, egress and required Fire Alarm.

Therefore, the Department of Buildings (DOB) **has No Objection** to a **School UG 3** at **452 College Avenue** subject to the following additional conditions.

1. A functional fire alarm system is required for all Educational occupancies and must always be operated .
2. All exits and means of egress must always be unobstructed and illuminated exit signs shall be functional.
3. Provide fire protection systems throughout to comply with the NYC Building and Fire Codes as required.
4. The School will be operated Monday through Friday, 7:00 am to 5:00 pm September through June for up to 220 Children.

If this building is hereafter altered or its use changes, an application for such alteration work or change of use must be filed and a Certificate of Occupancy shall be obtained pursuant to Article 118, Chapter 1 of Title 28 of the NYC Administrative Codes.

I trust this information is of assistance to you.

Sincerely,


Rodney F. Gittens, R.A, MBA
Borough Commissioner

PREVENTIVE MAINTANANCE REPORT

NEW YORK CITY ALARM CORP.
 160-32 WILLETS POINT BLVD.
 WHITESTONE, N.Y. 11357
 PH# 718-352-2800 FAX 718-352-0374
 LICENCE # 12000020098 EMAIL - NYCA1@NEWYORKCITYALARM.NET

CSID/ACCT #: 762756

NAME: KIPP NYC ELEMENTS PRIMARY SCHOOL

ADDRESS: 452 COLLEGE AVE

CITY/TOWN: BRONX

PHONE #:

CONTACT: EDDIE 718-502-1004

START DATE: 12/19/22		PAGE 1 OF 5			
	DAY 1	DAY 2	DAY 3	DAY 4	DAY 5
DATE:	12/19/22				
TIME IN:	1:00				
TIME OUT:	3:00				
TECHS:	DRS-MF				
HAS WORK BEEN COMPLETED? YES					
COT PHONE # 1: 718-292-7978		TEST	GOOD		
COT PHONE # 2: 718-292-7980		TEST	GOOD		

CENTRAL OFFICE TRANSMITTER INSPECTION

ZONE	ZONE TYPE	SIGNAL SENT	SIGNAL RECEIVED	SIGNAL RESTORED	SIGNAL DESCRIPTION
NUMBER	PULL, SMOKE, ETC.	YES/NO	CODE:	YES/NO	PULL, SMOKE, UNKN, ETC
1	PULL	YES	001	YES	PULL
2	SMOKE	YES	002	YES	SMOKE
3	CARBON MONOXIDE	YES	003	YES	CARBON MON
4	HEAT	NO	004	NO	HEAT
5					
6					
7					
8					

PANEL/MFG/MOD#	PANEL LOCATION FLOOR & ROOM
FACP MFG KIDDE MOD# VS - 2 FCS MFG MOD#	MAIN OFFICE FL 1
FX MFG KIDDE MOD# SA-DACT STARLINK MOD# VER/ATT	
	MAIN OFFICE FL 1

	Yes/No/OK/ETC	DEVICE TYPE	ADDRESSABLE CONVENTIONAL	MODEL #	MANUFACTURER	COLOR
<i>Are NYCA Decals Placed on FACP/FCS?</i>	YES	SMOKE	ADDRES	GSA-PS	KIDDE	WHITE
<i>Install Decals if necessary.</i>		SMK/CO	ADDRES	KI-PCOS	KIDDE	<input type="checkbox"/> RED
<i>Are NYCA Decals placed at front entrance?</i>	NO	PULL	CONV	RMS-1T-LP/NY	AAMES	<input type="checkbox"/> WHITE
<i>Install Decals if necessary.</i>		HEAT	CONV	CHEMTRONICS	EDWARDS	<input type="checkbox"/> WHITE
<i>Are C.O. Decals on the Transmitter?</i>	YES	CO DET	CONV	260-CO	ESL	<input type="checkbox"/> RED
<i>Install Decals if necessary.</i>		HORN/ST		EG1F-HDVM	KIDDE	<input type="checkbox"/> RED
<i>Are C.O. Sprinkler signs installed:</i>		STROBE		EG1VRF	KIDDE	<input type="checkbox"/> WHITE
<i>Install Sprinkler signs if necessary.</i>						
<i>Check FX for damage.</i>	OK					
<i>Batteries Size Volts & Amps</i>	12V 7AH					
<i>Check Batteries for corrosion or leaks.</i>	OK					
<i>Replace Batteries if necessary.</i>						
<i>Fuse Disconnect - Fuse Cutout Location.</i>	BASEMENT ELECTRIC ROOM					
<i>Telco D-Mark Location</i>						
COMMENTS						

CUSTOMER AT SITE: EDDIE **DATE:** 12/19/22

PREVENTIVE MAINTENANCE REPORT

NEW YORK CITY ALARM CORP. **NYS license #: 12000020098** **Tele: 718-352-2800** **Fax: 718-352-0374** **E-mail: newyorkcityalarm.net**

JOB NAME: KIPP NYC ELEMENTS PRIMARY SCHOOL **ACCOUNT # 762756** **DATE: 12/19/22** **PAGE: 2 OF 5**

ADDRESS: 452 COLLEGE AVE **CITY/TOWN: BRONX** **TECHNICIANS: DRS-MF**

LOCATION		DEVICE			MAINTENANCE			
FLOOR #	LOCATION	CONTROL DISPLAY	DEVICE TYPE	ADDRESS / ZONE	CODE	CONDITION	TEST RESULT	CLEANED
B		SMK/CARBON DET BSMT STAGE LEFT	SMK/CO	001		GOOD	GOOD	YES
B		SMK/CARBON DET BSMT STAGE RIGHT	SMK/CO	002		GOOD	GOOD	YES
B		SMK/CARBON DET BSMT GYM FRONT LEFT	SMK/CO	003		GOOD	GOOD	YES
B		SMK/CARBON DET BSMT GYM FRONT RIGHT	SMK/CO	004		GOOD	GOOD	YES
B		SMK/CARBON DET BSMT GYM REAR RIGHT	SMK/CO	005		GOOD	GOOD	YES
B		SMK/CARBON DET BSMT GYM REAR LEFT	SMK/CO	006		GOOD	GOOD	YES
B		MANUAL PULL BSMT O/S STAIRWELL B	PULL ADD MOD	126		GOOD	GOOD	
B		MANUAL PULL BSMT STAGE CORRIDOR EXIT	PULL ADD MOD	127		GOOD	GOOD	
B		MANUAL PULL BSMT O/S STAIRWELL B	PULL ADD MOD	128		GOOD	GOOD	
B		MANUAL PULL BSMT O/S STAIRWELL C	PULL ADD MOD	130		GOOD	GOOD	
B		MANUAL PULL BSMT OUTDOOR BOILER RM	PULL ADD MOD	129		GOOD	GOOD	
B		SMOKE DET BSMT ELECTRIC ROOM	SMK/CO	026		GOOD	GOOD	YES
B	WOMENS BATHROOM		STROBE RED			GOOD	GOOD	
B	MENS BATHROOM		STROBE RED			GOOD	GOOD	
B	KITCHEN		STROBE RED			GOOD	GOOD	
B	CAFETERIA		HORN/ST RED			GOOD	GOOD	
B	CAFETERIA		HORN/ST RED			GOOD	GOOD	
B	CAFETERIA		HORN/ST RED			GOOD	GOOD	
B	CAFETERIA		HORN/ST RED			GOOD	GOOD	
B	BIOLER ROOM		HORN/ST RED			GOOD	GOOD	
B	CORRIDOR HALL		HORN/ST RED			GOOD	GOOD	
B	KITCHEN BASEMENT AREA	HEAT DET KITCHEN BASEMENT AREA	HEAT DET ADD	137		GOOD	VISUAL	
O/S		HEAT DET OUTDOOR BOILER RM	HEAT DET ADD	136		GOOD	VISUAL	
O/S		CARBON MONOXIDE DET OUTDOOR BOILER RM	C.O.	135		GOOD	GOOD	
		SMOKE DETECTOR BSMT ELECTRIC ROOM	SMOKE	026				

COMMENTS

O - STANDS FOR OUTDOOR AREA

PREVENTIVE MAINTENANCE REPORT

NEW YORK CITY ALARM CORP. NYS license #: 12000020098 Tele: 718-352-2800 Fax: 718-352-0374 E-mail: newyorkcityalarm.net

JOB NAME: KIPP NYC ELEMENTS PRIMARY SCHOOL ACCOUNT # 762756 DATE: 12/19/22 PAGE: 3 OF 5

ADDRESS: 452 COLLEGE AVE CITY/TOWN: BRONX TECHNICIANS: DRS-MF

LOCATION		DEVICE			MAINTENANCE			
FLOOR #	LOCATION	CONTROL DISPLAY	DEVICE TYPE	ADDRESS / ZONE	CODE	CONDITION	TEST RESULT	CLEANED
1		SMK/CARBON DET FL 1 O/S STAIRWELL B	SMK/CO	007		GOOD	GOOD	YES
1		SMK/CARBON DET FL 1 CLASSROOM 107	SMK/CO	008		GOOD	GOOD	YES
1		SMK/CARBON DET FL 1 CLASSROOM 106	SMK/CO	009		GOOD	GOOD	YES
1		SMK/CARBON DET FL 1 O/S CLASS RM 106	SMK/CO	010		GOOD	GOOD	YES
1		SMK/CARBON DET FL 1 O/S CLASS RM 105	SMK/CO	013		GOOD	GOOD	YES
1		SMK/CARBON DET FL 1 CLASSROOM 105	SMK/CO	014		GOOD	GOOD	YES
1		SMK/CARBON DET FL 1 CLASSROOM 104	SMK/CO	016		GOOD	GOOD	YES
1		SMK/CARBON DET FL 1 CLASSROOM 103	SMK/CO	012		GOOD	GOOD	YES
1		SMK/CARBON DET FL 1 CLASSROOM 102	SMK/CO	011		GOOD	GOOD	YES
1		SMK/CARBON DET FL 1 O/S STAIRWELL A	SMK/CO	015		GOOD	GOOD	YES
1		SMK/CARBON DET FL 1 MAIN OFC 101	SMK/CO	027		GOOD	GOOD	YES
1		MANUAL PULL FL 1 O/S STAIRWELL A	PULL ADD MOD	132		GOOD	GOOD	
1		MANUAL PULL FL 1 O/S STAIRWELL B	PULL ADD MOD	131		GOOD	GOOD	NO
1	CLASSROOM 107		HORN/ST RED			GOOD	GOOD	
1	BATHROOM 107		STROBE RED			GOOD	GOOD	
1	CLASSROOM 106		HORN/ST RED			GOOD	GOOD	
1	BATHROOM 106		STROBE RED			GOOD	GOOD	
1	CLASSROOM 105		HORN/ST RED			GOOD	GOOD	
1	BATHROOM 105		STROBE RED			GOOD	GOOD	
1	CLASSROOM 104		HORN/ST RED			GOOD	GOOD	
1	BATHROOM 104		STROBE RED			GOOD	GOOD	
1	CLASSROOM 103		HORN/ST RED			GOOD	GOOD	
1	BATHROOM 103		STROBE RED			GOOD	GOOD	
1	CLASSROOM 102		HORN/ST RED			GOOD	GOOD	
1	HALL O/S ADULT BATHROOM		HORN/ST RED			GOOD	GOOD	

COMMENTS

PREVENTIVE MAINTENANCE REPORT

NEW YORK CITY ALARM CORP. **NYS license #: 12000020098** **Tele: 718-352-2800** **Fax: 718-352-0374** **E-mail: newyorkcityalarm.net**

JOB NAME: KIPP NYC ELEMENTS PRIMARY SCHOOL **ACCOUNT # 762756** **DATE: 12/19/22** **PAGE: 4 OF 5**

ADDRESS: 452 COLLEGE AVE **CITY/TOWN: BRONX** **TECHNICIANS: DRS-MF**

FLOOR #	LOCATION		DEVICE			MAINTENANCE		
	LOCATION	CONTROL DISPLAY	DEVICE TYPE	ADDRESS / ZONE	CODE	CONDITION	TEST RESULT	CLEANED
1	HALL O/S STAIRWELL		HORN/ST RED			GOOD	GOOD	
1	HALL I/S ADULT BATHROOM		STROBE RED			GOOD	GOOD	
2		SMK/CARBON DET FL 2 CLASSROOM 207	SMK/CO	017		GOOD	GOOD	YES
2		SMK/CARBON DET FL 2 O/S STAIRWELL B	SMK/CO	018		GOOD	GOOD	YES
2		SMK/CARBON DET FL 2 O/S STAIRWELL A	SMK/CO	025		GOOD	GOOD	YES
2		SMK/CARBON DET FL 2 CLASSROOM 206	SMK/CO	020		GOOD	GOOD	YES
2		SMK/CARBON DET FL 2 O/S CLASSROOM 206	SMK/CO	021		GOOD	GOOD	YES
2		SMK/CARBON DET FL 2 O/S CLASSROOM 205	SMK/CO	023		GOOD	GOOD	YES
2		SMK/CARBON FL 2 CLASSROOM 205	SMK/CO	024		GOOD	GOOD	YES
2		SMK/CARBON FL 2 CLASSROOM 203	SMK/CO	022		GOOD	GOOD	YES
2		SMK/CARBON FL 2 CLASSROOM 202	SMK/CO	019		GOOD	GOOD	YES
2		SMK/CARBON DET FL 2 O/S STAIRWELL A	SMK/CO	025		GOOD	GOOD	YES
2		SMK/DET FL 2 TEACHERS LOUNGE SERVER	SMK/CO	028		GOOD	GOOD	YES
2		MANUAL PULL FL 2 O/S STAIRWELL A	PULL ADD MOD	134		GOOD	GOOD	
2		MANUAL PULL FL 2 O/S STAIRWELL B	PULL ADD MOD	133		GOOD	GOOD	
2	HALL O/S ADULT BATHROOM		HORN/ST RED			GOOD	GOOD	
2	HALL O/S 205		HORN/ST RED			GOOD	GOOD	
2	HALL O/S STAIRWELL		HORN/ST RED			GOOD	GOOD	
2	BOYS BATHROOM		STROBE RED			GOOD	GOOD	
2	GIRLS BATHROOM		SPK/ST RED			GOOD	GOOD	
2	LOUNGE 204		HORN/ST RED			GOOD	GOOD	
2	CLASSROOM 203		HORN/ST RED			GOOD	GOOD	
2	CLASSROOM 205		HORN/ST RED			GOOD	GOOD	
2	CLASSROOM 206		HORN/ST WHITE			GOOD	GOOD	
2	BATHROOM 206		STROBE RED			GOOD	GOOD	

COMMENTS

Updated inspection to be provided at 11/1/23 upload

SUPPLIED BY:

CROSS-FIRE

& SECURITY CO., INC.

1756 86TH STREET BROOKLYN, N.Y. 11214 • TEL: (718) 234-8600 • FAX: (718) 234-8636



**FIRE ALARM
SYSTEM
MAINTENANCE
LOGBOOK**

2022

BUILDING ADDRESS

**600 EAST 156TH STREET
Bronx, NY
(SCHOOL)**

DATE OPENED:

1/21/22

DATE CLOSED: _____

 **NOTIFIER**
by Honeywell

Premier 
NOTIFIER Distributor

UNIQUE ID NUMBER
12000207836

State of New York
Department of State

DIVISION OF LICENSING SERVICES

FOR OFFICE USE ONLY
Control
No. 1541020

PURSUANT TO THE PROVISIONS OF ARTICLE 6D OF THE
GENERAL BUSINESS LAW AS IT RELATES TO THE BUSINESS
OF INSTALLING, SERVICING, OR MAINTAINING SECURITY
OR FIRE ALARM SYSTEMS.

EFFECTIVE DATE

MO. DAY YR.
04 17 21

CROSS FIRE & SECURITY CO INC
1754 86TH ST
BROOKLYN, NY 11214

EXPIRATION DATE

MO. DAY YR.
04 18 23

HAS BEEN DULY LICENSED TO ENGAGE IN THE BUSINESS
OF INSTALLING, SERVICING, OR MAINTAINING SECURITY
OR FIRE ALARM SYSTEMS

QUALIFIER: MAGUIRE KEVIN M

In Witness Whereof, The Department of State has caused
its official seal to be hereunto affixed.

ROSSANA ROSADO
SECRETARY OF STATE

DOS-1092 (Rev. 8/04)

STATE OF NEW YORK DEPARTMENT OF STATE

UNIQUE ID NO.: 12000207836 Please refer to this number
in all communication with



FDNY

www.nyc.gov/fdny

2/18/2021

Cross-fire & Security Co, Inc
1756 86th Street
Brooklyn, NY 11214

RE: FIRE ALARM SYSTEM INSTALLATION, INSPECTION, TESTING AND SERVICING CO
CERTIFICATE COMPANY # 181S

Exp Date: 2/8/2022

Dear Berndan Doorly

Ins Exp: 1/29/2022

Your company has been approved based on the conditions below for Fire Alarm System Installation, Inspection, Testing and Servicing provided under Fire Department Rule 3 RCNY §115-01.

This approval is only valid prior to the expiration date indicated above and must be renewed before it expires. Unless your renewal is approved by FDNY in writing, all servicing activities must cease at the expiration of this period. You are advised to re-apply one month prior to expiration. FDNY will not be sending any renewal notice.

This approval is granted under the following conditions:

1. The company name or number listed above will be used for all official records.
2. The company agrees to fully comply with the FDNY Administrative Code and the RCNY and regulations outlined in the S-97/S-98 Study Material.
3. If your Company Certificate Number ends with a "S", your company is also authorized to test, and clean smoke detectors and your company agrees to fully comply with the applicable regulations outlined in the S-78/F-78 Study Material.
4. COF cards must be returned to the FDNY whenever the individual terminates employment with _____
5. Termination or modification of the insurance policy will void this approval without any written notification.
6. At renewal time of any COF (e.g. S-97/S-98, S-78/S-99/S-89 if applicable), the COF holders must submit a letter from your company to state they are still working with this company.
7. Any change including COF employees, insurances, location must be submitted to FDNY in writing.

Yours truly,

Steve Ertrachter
Director of Licensing

§ 907-01 Fire Alarm Recordkeeping, Smoke Detector Maintenance, Testing and Recordkeeping, and the Prevention of Unnecessary and Unwarranted Fire Alarms

(a) Scope. This section sets forth standards, requirements and procedures for the operation and maintenance of *fire alarm systems* relating to fire alarm recordkeeping, *smoke detector* maintenance, testing and recordkeeping, and the prevention of *unnecessary* and *unwarranted alarms*.

(b) General Provisions

(1) Purpose. Pursuant to FC901.6, all *fire alarm systems* shall be maintained in good working order at all times. This section sets forth operating and maintenance requirements intended to minimize the number of *unwarranted* and *unnecessary alarms* transmitted by such systems that automatically transmit signals to the *Department* or a *central station*, including minimum *smoke detector* maintenance and testing requirements, the type and format of alarm and maintenance records to be kept and used in identifying defective smoke detectors and patterns of *unnecessary* or *unwarranted alarm* transmissions. Such alarms, which trigger an emergency response, are costly and endanger the public safety. This section sets forth the standard to which the *owners* (including lessees) of *premises* having such systems shall be held in regard to the transmission of such alarms.

(2) All *owners* shall comply with the requirements of this section and prevent *unnecessary* and *unwarranted alarms*.

(c) Prevention of Unnecessary and Unwarranted Alarms

(1) In any *premises* having a *fire alarm system* or a *smoke detector* that automatically transmits signals to the *Department* or a *central station*, the *owner* (including any lessee) of the *premises* shall be responsible for preventing the transmission of *unnecessary* or *unwarranted alarms*, and shall be liable for any violation of this section.

(2) It shall be unlawful to transmit two (2) or more *unnecessary* or *unwarranted alarms* in any three-month period, and it shall be unlawful to transmit any additional *unnecessary* or *unwarranted alarms* as set forth in R907-01(c)(4).

(3) The *owner* of any *premises* from which a second *unnecessary* or *unwarranted alarm* is transmitted in any three-month period will be subject to issuance of a *notice of violation*. Such *notice of violation* will afford the *owner* the opportunity to address the cause of the *unnecessary* or *unwarranted alarm* and to certify correction of the violation in accordance with R109-01(c), without having to appear for an *ECB* hearing and without imposition of a penalty.

(4) An *owner* issued a *notice of violation* pursuant to R907-01(c)(3) shall be liable for a violation of this section for any subsequent *unnecessary* or *unwarranted alarm* within six (6) months of the date of issuance of the *notice of violation*. Each such subsequent *notice of violation* shall constitute a repeat offense pursuant to *Administrative Code* §15-229(a) and shall not be eligible for certification of correction without a hearing and penalty pursuant to R109-01(c). Each such subsequent *notice of violation* shall extend for an additional six (6) months the

time the *owner* is liable for *unnecessary* or *unwarranted alarms* pursuant to this provision.

(5) An owner issued one (1) or more *notices of violation* pursuant to R907-01(c)(3) or (4) who does not transmit any *unnecessary* or *unwarranted alarm* within six (6) months of the date of issuance of the last-issued *notice of violation* shall be restored to compliant status and shall thereafter be subject to issuance of a *notice of violation* only for two (2) *unnecessary* or *unwarranted alarms* within a three-month period, as set forth in R109-01(c)(2).

(6) Nothing contained herein shall be deemed to preclude the Department from utilizing other means of enforcement with respect to *unnecessary* or *unwarranted alarms* that meet or exceed the number set forth in R907-01(c)(2).

(7) For purposes of this section, the malicious transmission of a false alarm by activation of a *manual fire alarm box* shall not be construed as an *unnecessary alarm*.

(d) Alarm Log Book

(1) The provisions of this section shall apply to any *premises* having a *defined fire alarm system*.

(2) The fire safety director, or in buildings not requiring a fire safety director, a person designated by the *owner*, shall be responsible to make all log book entries required by this section.

(3) An alarm log book shall be maintained on the *premises*, at the building's main fire alarm control panel. In the absence of a secure location at the main fire alarm control panel, the alarm log book may be secured during non-business hours in another area provided it is made available for inspection by any *Department* representatives responding to an alarm on the *premises*. Alarm log book entries shall be made in chronological order, recording the location and causes of all *alarm signals* transmitted by such *fire alarm system*.

(4) The alarm log book shall be a bound book (other than spiral bound) with consecutively numbered and lined pages. The cover of the log book shall bear the inscription, "ALARM LOG BOOK", together with the name and address of the building. All entries shall be made in ink and dated. A separate log book shall be kept for each calendar year. Log books shall be retained for a period of three (3) years from the date of the last entry.

(5) The alarm log book shall be divided into three (3) separate sections as set forth below. Each section shall have a sufficient number of pages to allow for entries for at least one (1) year. The following log book entries are required and shall be made in each instance:

(A) Daily entries. The name of the person who made the entry, the *certificate of fitness* number of the fire safety director on duty, if applicable, and the time each tour of duty began and ended, shall be entered in the alarm log book on a daily basis. These entries shall be set forth in columns in the log book as follows:

(1) name

(2) *certificate of fitness* number

(3) time started

(4) time relieved

(B) System off-line entries. The date and time the alarm system was taken off-line, the reason for such

action, the name and *certificate of fitness* number of the person notified at the *central station* (or other evidence of notification satisfactory to the *Department*), and the date and time the system was restored to service, shall be entered in the alarm log book in each such circumstance. These entries shall be set forth in columns in the log book as follows:

- (1) time off line
- (2) reason off line
- (3) *central station* name and telephone number
- (4) time restored

(C) Activated alarm entries. The date and time the alarm activated, the type and location of the device (e.g., *smoke detector*, 27th floor, elevator lobby), the probable cause of the alarm, and the *Department* unit and officer responding shall be entered in the alarm log book in each such circumstance. These entries shall be set forth in columns in the log book as follows:

- (1) date and time activated
- (2) location and detector type
- (3) probable cause
- (4) *Department* unit and officer

(D) Notification entries. The date and time of any notification to the occupants of the *premises* pursuant to FC Chapter 9 and R907-01(d), regarding a non-functioning or improperly functioning alarm system.

(e) Smoke Detector Maintenance and Recordkeeping

(1) Owner responsibility. The *owner* (including any lessee) of any *premises* monitored by a *defined fire alarm system* shall be responsible for the detector maintenance required by FC Chapter 9 and the *smoke detector* cleaning and testing required by this section.

(2) Certificate of fitness. The *smoke detector* cleaning and testing required by this section shall be performed by a person holding a *certificate of fitness* for *smoke detector* maintenance.

(3) Smoke detector maintenance company certificate. Such work shall be performed under the supervision of a company holding a *smoke detector maintenance company certificate*. All other *smoke detector* maintenance and testing shall be performed by a person possessing the requisite qualifications and experience, and any applicable license or certificate. Notwithstanding the foregoing, the *smoke detector* cleaning and testing required by this section may be performed by an *owner* of the *premises*, or an employee thereof, who possesses a *certificate of fitness* for *smoke detector* maintenance and the tools, instruments or other equipment necessary to perform *smoke detector* cleaning and testing required by this section.

(4) Smoke detector cleaning and testing

(A) All *smoke detectors* connected to a *defined fire alarm system* shall be cleaned and tested in compliance with the procedures set forth in the manufacturer's specifications and in NFPA 72, except that where such procedures are inconsistent with the provisions of this section, the provisions of this section shall apply.

(B) All *smoke detectors* connected to a *defined fire alarm system* shall be:

(1) cleaned not less than once every six (6) months, except for analog (intelligent) *smoke detectors*, which shall be cleaned no later than one (1) week from receipt of an indication of the need for cleaning.

(2) tested for smoke entry not less than once a year.

(3) tested for sensitivity not less than once a year, except for analog (intelligent) *smoke detectors*, which shall be tested for sensitivity no later than one (1) week from receipt of an indication of the need for such testing.

(C) Any *smoke detector* not performing in conformance with the manufacturer's specifications or the standards set forth in NFPA 72 shall be re-calibrated, repaired or replaced, as required, in accordance with the manufacturer's recommendations and the requirements of said standard.

(5) Smoke detector maintenance recordkeeping

(A) The provisions of this section shall apply to any *premises* having a *defined fire alarm system*.

(B) A *smoke detector* maintenance log book shall be maintained on the *premises* in the office of the fire safety director, or, in buildings not requiring a fire safety director, in the building superintendent's office. Such log book shall state the total number of *smoke detectors* on the *premises* and list each *smoke detector* by location. Entries shall be made in such log book, in chronological order, regarding the installation, repair, maintenance and testing of the *smoke detectors*, and any signals transmitted by such detectors. Such entries shall include the date and nature of any inspection, cleaning, testing or calibration, and the name of the person and company performing such work, and any signal transmitted by analog (intelligent) *smoke detectors* communicating a need for cleaning and/or adjustment.

(C) The fire safety director, or in buildings not requiring a fire safety director, a person designated by the *owner*, shall be responsible to make all *smoke detector* maintenance log book entries required by this section.

(D) The *smoke detector* maintenance log book shall be a bound book (other than spiral bound) with consecutively numbered and lined pages. The cover of the log book shall bear the inscription, "SMOKE DETECTOR MAINTENANCE LOG BOOK," together with the name and address of the building or occupancy. All entries shall be made in ink and dated. A separate log book shall be kept for each calendar year. Log books shall be retained for a period of three (3) years from the date of the last entry. A computer record that is designed to prevent or detect alteration of information and that is otherwise maintained in a manner acceptable to the *Department*, may be maintained in lieu of a bound log book provided that such computerized record is available on the *premises* for inspection by any *Department* representative during business hours.

(E) A copy of the *smoke detector* manufacturer's recommended maintenance procedures shall be kept with the *smoke detector* maintenance log book.

(f) Compliance with Other Laws, Rules and Regulations. Nothing contained in this section shall be construed to authorize any installation, alteration or repair of electrical wiring or other component of a *fire alarm system* that any other law or rule, including the *Electrical Code* or the *Building Code*, requires to be performed by a licensed electrician.



Applicant ID No: 100122-470
 Service Center No 1
 Expires: 31-MAR-2022

CERTIFICATE OF COMPLIANCE

THIS IS TO CERTIFY that the Alarm Service Company indicated below is included by Underwriters Laboratories Inc. (UL) in its Product Directories as eligible to use the UL Listing Mark in connection with Certificated Alarm Systems. The only evidence of compliance with UL's requirements is the issuance of a UL Certificate for the Alarm System and the Certificate is current under UL's Certificate Verification Service. This Certificate does not apply in any way to the communication channel between the protected property and any facility that monitors signals from the protected property unless the use of a UL listed or Classified Alarm Transport Company is specified on the Certificate.

Listed Service From: **BROOKLYN, NY**

Alarm Service Company: (100122-470)

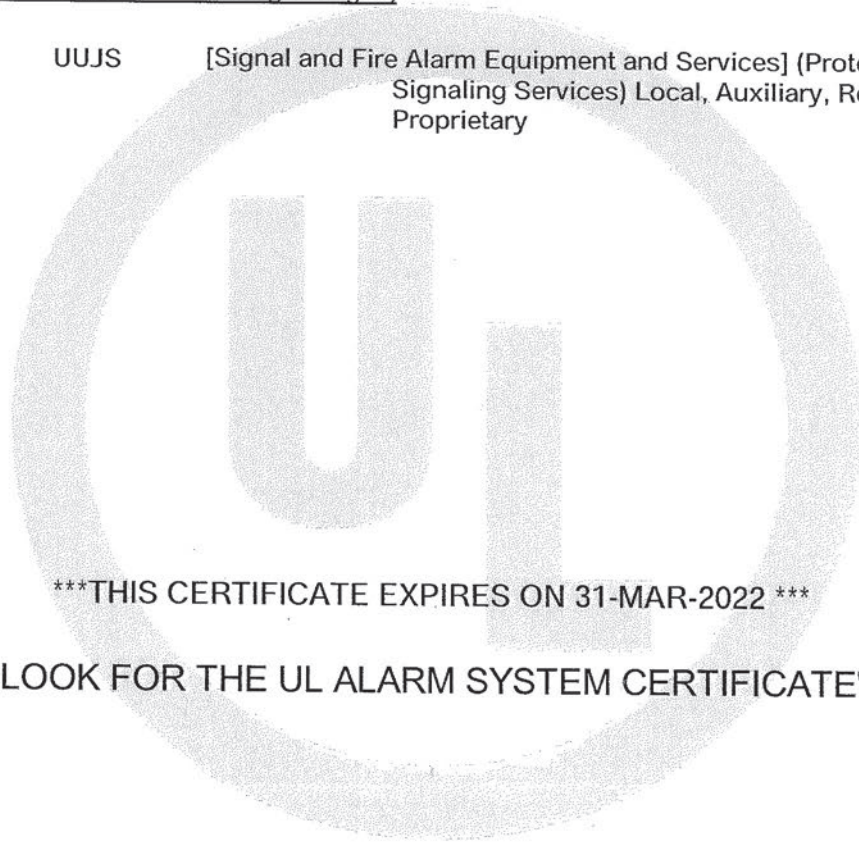
CROSS-FIRE & SECURITY CO INC
 1756 86TH ST
 BROOKLYN NY 11214-3715

Service Center: (100122-470)

CROSS-FIRE & SECURITY CO INC
 1756 86TH ST
 BROOKLYN NY 11214-3715

The Alarm Service Company is Listed in the following Certificate Service Categories:

File - Vol No.	CCN	Listing Category
S24344 - 1	UUJS	[Signal and Fire Alarm Equipment and Services] (Protective Signaling Services) Local, Auxiliary, Remote Station and Proprietary



***THIS CERTIFICATE EXPIRES ON 31-MAR-2022 ***

"LOOK FOR THE UL ALARM SYSTEM CERTIFICATE"

HORN/STROBES

NODE #	LOOP #	ADDRESS #	DESCRIPTION	EXTENDED LABEL	DATE TESTED #1	P/F	DATE TESTED #2	P/F	NOTES	TESTED BY
0	1	70	HORN/STROBE CKT A	[REDACTED]	1/21/22	P				CROSS FIRE & SECURITY CO., INC
0	1	71	HORN/STROBE CKT B	[REDACTED]	1/21/22	P				CROSS FIRE & SECURITY CO., INC
0	1	72	HORN/STROBE CKT C	[REDACTED]	1/21/22	P				CROSS FIRE & SECURITY CO., INC
0	1	73	HORN/STROBE CKT D	[REDACTED]	1/21/22	P				CROSS FIRE & SECURITY CO., INC
										CROSS FIRE & SECURITY CO., INC
										CROSS FIRE & SECURITY CO., INC
										CROSS FIRE & SECURITY CO., INC
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AR, JG
INITIALS: LD

FANS

NODE #	LOOP #	ADDRESS #	DESCRIPTION	EXTENDED LABEL	DATE TESTED #1	P/F	DATE TESTED #2	P/F	NOTES	TESTED BY
0	1	19	MECH RM ERV-3	[REDACTED]	1/21/22	P				CROSS FIRE & SECURITY CO., INC
0	1	20	MECH RM ERV-4	[REDACTED]	1/21/22	P				CROSS FIRE & SECURITY CO., INC
0	1	23	GYM AHC-29	[REDACTED]	1/21/22	P				CROSS FIRE & SECURITY CO., INC
0	1	24	GYM AHC-28	[REDACTED]	1/21/22	P				CROSS FIRE & SECURITY CO., INC
0	1	25	GYM AHC-27	[REDACTED]	1/21/22	P				CROSS FIRE & SECURITY CO., INC
0	1	26	GYM AHC-30	[REDACTED]	1/21/22	P				CROSS FIRE & SECURITY CO., INC
										CROSS FIRE & SECURITY CO., INC
										CROSS FIRE & SECURITY CO., INC
										CROSS FIRE & SECURITY CO., INC
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										CROSS FIRE & SECURITY CO., INC

DAMPERS

NODE #	LOOP #	ADDRESS #	DESCRIPTION	EXTENDED LABEL	DATE TESTED #1	P/F	DATE TESTED #2	P/F	NOTES	TESTED BY	
0	1	1	FSD TOILET EX IN GYM	[REDACTED]						CROSS FIRE & SECURITY CO., INC	
0	1	3	FSD WARMING KITCHEN								CROSS FIRE & SECURITY CO., INC
0	1	4	FSD WARMING KITCHEN								CROSS FIRE & SECURITY CO., INC
0	1	5	FSD WARMING KITCHEN								CROSS FIRE & SECURITY CO., INC
0	1	6	FSD WARMING KITCHEN								CROSS FIRE & SECURITY CO., INC
0	1	7	FSD WARMING KITCHEN								CROSS FIRE & SECURITY CO., INC
0	1	8	FSD WARMING KITCHEN								CROSS FIRE & SECURITY CO., INC
0	1	9	FSD WARMING KITCHEN								CROSS FIRE & SECURITY CO., INC
0	1	10	FSD WARMING KITCHEN								CROSS FIRE & SECURITY CO., INC
0	1	11	FSD WARMING KITCHEN								CROSS FIRE & SECURITY CO., INC
0	1	13	FSD TRASH COMPACTOR								CROSS FIRE & SECURITY CO., INC
0	1	14	FSD TRASH COMPACTOR								CROSS FIRE & SECURITY CO., INC
0	1	15	FSD STUDY								CROSS FIRE & SECURITY CO., INC
0	1	16	FSD STUDY								CROSS FIRE & SECURITY CO., INC
0	1	17	FSD STUDY								CROSS FIRE & SECURITY CO., INC
0	1	18	FSD MECH RM								CROSS FIRE & SECURITY CO., INC
0	1	21	FSD CORRIDOR							CROSS FIRE & SECURITY CO., INC	
0	1	22	FSD CORRIDOR							CROSS FIRE & SECURITY CO., INC	
0	1	40	FSD OFFICE							CROSS FIRE & SECURITY CO., INC	

DEPARTMENT OF HOUSING AND BUILDINGS

BOROUGH OF **BRONX**, CITY OF NEW YORK **MO**

No. **11210**

Date **MAY 27 1954**

CERTIFICATE OF OCCUPANCY

(Standard form adopted by the Board of Standards and Appeals and issued pursuant to Section 646 of the New York Charter, and Sections C.26-181.0 to C.26-187.0 inclusive Administrative Code 2.1.3.1. to 2.1.3.7. Building Code.)

This certificate supersedes C. O. No. **1980-45**

To the owner or owners of the building or premises:

THIS CERTIFIES that the ~~new~~ ~~altered~~ ~~existing~~ building premises located at **500-506 Courtlandt Ave. through to 270-03 Third Ave.**

Block **2327** Lot **31**

conforms substantially to the approved plans and specifications, and to the requirements of the building code and all other laws and ordinances, and of the rules and regulations of the Board of Standards and Appeals, applicable to a building of its class and kind at the time the permit was issued; and **CERTIFIES FURTHER** that, any provisions of Section 646F of the New York Charter have been complied with as certified by a report of the Fire Commissioner to the Borough Superintendent.

Permit No. **666-60**

Construction classification—**Nonfireproof**

Occupancy classification—**PUBLIC**

Height **2 Stys. & Cellar** stories, **25** feet.

Date of completion—**5-2-54**

Located in **Residence** Use District.

1 Area, **Class 1 1/2**. Height Zone at time of issuance of permit

This certificate is issued subject to the limitations hereinafter specified and to the following resolutions of the Board of Standards and Appeals: (Calendar numbers to be inserted here)

PERMISSIBLE USE AND OCCUPANCY

STORY	LIVE LOADS Lbs. per Sq. Ft.	PERSONS ACCOMMODATED			USE
		MALE	FEMALE	TOTAL	
Cellar	On ground			200	Boiler Room, Storage and Cafeteria
First	120			200	Gymnasium, Office, and Classrooms
Second	60 & 75			200	Office, Lunchroom Classrooms
<p>NOTE: Fire Dept. Permit #0220615 issued 2-23-55 for a 500 gallon fuel oil tank.</p> <p>NOTE: Fire Dept. approval of Interior Fire Alarm System and Fire Extinguishing Equipment received.</p>					

ONING, Q. K.
MAY 27 1954

[Signature]

Borough Superintendent

NO CHANGES OF USE OR OCCUPANCY NOT CONSISTENT WITH THIS CERTIFICATE SHALL BE MADE UNLESS FIRST APPROVED BY THE BOROUGH SUPERINTENDENT

Unless an approval for the same has been obtained from the Borough Superintendent, no change or rearrangement in the structural parts of the building, or affecting the light and ventilation of any part thereof, or in the exit facilities, shall be made; no enlargement, whether by extending on any side or by increasing in height shall be made; nor shall the building be moved from one location or position to another; nor shall there be any reduction or diminution of the area of the lot or plot on which the building is located.

The building or any part thereof shall not be used for any purpose other than that for which it is certified.

The superimposed, uniformly distributed loads, or concentrated loads producing the same stresses in the construction in any story shall not exceed the live loads specified on reverse side; the number of persons of either sex in any story shall not exceed that specified when sex is indicated, nor shall the aggregate number of persons in any story exceed the specified total; and the use to which any story may be put shall be restricted to that fixed by this certificate except as specifically stated.

This certificate does not in any way relieve the owner or owners or any other person or persons in possession or control of the building, or any part thereof from obtaining such other permits, licenses or approvals as may be prescribed by law for the uses or purposes for which the building is designed or intended; nor from obtaining the special certificates required for the use and operation of elevators; nor from the installation of fire alarm systems where required by law; nor from complying with any lawful order for additional fire extinguishing appliances under the discretionary powers of the fire commissioner; nor from complying with any lawful order issued with the object of maintaining the building in a safe or lawful condition, nor from complying with any authorized direction to remove encroachments into a public highway or other public place, whether attached to or part of the building or not.

If this certificate is marked "Temporary" it is applicable only to those parts of the building indicated on its face, and applies to the legal use and occupancy of each such part of the building. It is subject to all the provisions and conditions applying to a final occupancy certificate, it is not applicable to any building under the jurisdiction of the Housing Division unless it is also approved and endorsed by them, and it must be replaced by a full certificate at the date of expiration.

If this certificate is for an existing building, erected prior to March 14, 1916, it has been duly inspected and it has been found to have been occupied or arranged to be occupied prior to March 14, 1916, as noted on the reverse side, and that no information and belief since that date there has been no alteration or conversion to a use that changed its classification as defined in the Housing Code or that would necessitate compliance with some special requirement of said the House Labor Law or any other law or ordinance, that there are no notices of violations or orders pending in the Department of Housing and Buildings at this time; that Section 240F of the New York City Charter has been complied with as certified by a report of the Fire Commissioner to the Borough Superintendent, and that, so long as the building is not altered, except by permission of the Borough Superintendent, the existing use and occupancy may be continued.

1946 F. No certificate of occupancy shall be issued for any building, structure, enclosure, place or premises wherein containers for combustibles, chemicals, explosives, inflammables and other dangerous substances, articles, compounds or mixtures are stored, or wherein automatic or other fire alarm systems or fire extinguishing equipment are required by law to be or are installed, until the fire commissioner has tested and inspected and has certified his approval in writing of the installation of such containers, systems or equipment to the Borough Superintendent of the borough in which the installation has been made. Such approval shall be recorded on the certificate of occupancy."

Additional copies of this certificate will be furnished to persons having an interest in the building or premises, upon payment of a fee of fifty cents per copy.



Certificate of Occupancy

CO Number: 2129154-0000006

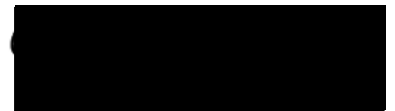
This certifies that the premises described herein conforms substantially to the approved plans and specifications and to the requirements of all applicable laws, rules and regulations for the uses and occupancies specified. No change of use or occupancy shall be made unless a new Certificate of Occupancy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

<p>A. Borough: BRONX Address: 600 EAST 156TH STREET Building Identification Number(BIN): 2129154</p>	<p>Block Number: 2624 Lot Number(s): 41 Additional Lot Number(s): Application Type: NB - NEW BUILDING</p>	<p>Full Building Certificate Type: Final Date Issued: 06/08/2022</p>
<p>This building is subject to this Building Code: 2014</p>		
<p>This Certificate of Occupancy is associated with job# 220152705-01</p>		
<p>B. Construction Classification: I-B: 2 HOUR PROTECTED - NON-COMBUST Building Occupancy Group classification: R-2 - RESIDENTIAL: APARTMENT HOUSES Multiple Dwelling Law Classification: HAEA</p>		
<p>No. of stories: 12</p>	<p>Height in feet: 125</p>	<p>No. of dwelling units: 175</p>
<p>C. Fire Protection Equipment: Fire Alarm System, Sprinkler System, Standpipe 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: 2017000110473, 2017000110472 BSA Calendar Number(s): None CPC Calendar Number(s): 170140ZMX, N170141ZRX</p>		
<p>Borough Comments:</p>		

Borough Commissioner



Commissioner





Permissible Use and Occupancy

FLOOR	Occ Group	Max. Persons Permitted	Live Loads (lbs per sq ft)	Zoning Use Group	Dwelling or Rooming Units	Job Reference	Certificate of Occupancy Type
Cellar	E	269	OG	3B		220152705	Final
Description of Use:	Schools (9) CLASSROOMS, SCHOOL OFFICES, ACCESSORY STORAGE ROOMS, ACCESSORY WARMING KITCHEN FOR SCHOOL USE				Exceptions:		
Cellar	F-2	21	OG	2B		220152705	Final
Description of Use:	Mechanical and/or electrical equipment rooms MECHANICAL ROOM, METER ROOMS, DETENTION TANK, TRASH COMPACTOR ROOM, FUEL OIL TANK ROOM, TELECOMMUNICATIONS CLOSETS				Exceptions:		
Cellar	S-2	N/A	OG	2B		220152705	Final
Description of Use:	Storage of non combustibile materials STORAGE ROOM FOR (88) BICYCLES				Exceptions:		
Cellar	A-3	417	OG	3B		220152705	Final
Description of Use:	Recreation MULTI-PURPOSE GYM / CAFETERIA / AUDITORIUM				Exceptions:		
Floor 1	F-2	N/A	60	3B		220152705	Final
Description of Use:	Mechanical and/or electrical equipment rooms ACCESSORY MECHANICAL EQUIPMENT FOR SCHOOL				Exceptions:		



Permissible Use and Occupancy

FLOOR	Occ Group	Max. Persons Permitted	Live Loads (lbs per sq ft)	Zoning Use Group	Dwelling or Rooming Units	Job Reference	Certificate of Occupancy Type
Floor 1	E	74	60	3B		220152705	Final
Description of Use:	Other OUTDOOR PLAY YARD (ACCESSORY TO SCHOOL)				Exceptions:		
Floor 1	E	376	100	3B		220152705	Final
Description of Use:	Schools SCHOOL LOBBY, (9) CLASSROOMS, ACCESSORY STUDY ROOMS, AND OFFICES, STORAGE ROOMS				Exceptions:		
Floor 1	R-2	4	100	2B		220152705	Final
Description of Use:	Apartment House RESIDENTIAL LOBBY, MAILBOXES, GAS METER ROOM, STAFF AREAS				Exceptions:		
Floor 2	R-2	N/A	40	2A	19	220152705	Final
Description of Use:	Apartment House (19) CLASS "A" APARTMENTS				Exceptions:		
Floor 3	R-2	N/A	40	2A	19	220152705	Final
Description of Use:	Apartment House (19) CLASS "A" APARTMENTS				Exceptions:		



Permissible Use and Occupancy

FLOOR	Occ Group	Max. Persons Permitted	Live Loads (lbs per sq ft)	Zoning Use Group	Dwelling or Rooming Units	Job Reference	Certificate of Occupancy Type
Floor 4	R-2	N/A	40	2A	19	220152705	Final
Description of Use:	Apartment House (19) CLASS "A" APARTMENTS				Exceptions:		
Floor 5	R-2	N/A	40	2A	19	220152705	Final
Description of Use:	Apartment House (19) CLASS "A" APARTMENTS				Exceptions:		
Floor 6	R-2	N/A	40	2A	19	220152705	Final
Description of Use:	Apartment House (19) CLASS "A" APARTMENTS				Exceptions:		
Floor 7	R-2	N/A	40	2A	19	220152705	Final
Description of Use:	Apartment House (19) CLASS "A" APARTMENTS				Exceptions:		
Floor 8	R-2	N/A	40	2A	19	220152705	Final
Description of Use:	Apartment House (19) CLASS "A" APARTMENTS				Exceptions:		



Permissible Use and Occupancy

FLOOR	Occ Group	Max. Persons Permitted	Live Loads (lbs per sq ft)	Zoning Use Group	Dwelling or Rooming Units	Job Reference	Certificate of Occupancy Type
Floor 9	R-2	74	60	2B		220152705	Final
Description of Use:	Apartment House ACCESSORY OUTDOOR RECREATION SPACE AND UNOCCUPIED GREEN ROOF				Exceptions:		
Floor 9	R-2	N/A	40	2A	11	220152705	Final
Description of Use:	Apartment House (11) CLASS "A" APARTMENTS, ACCESSORY LAUNDRY, EXERCISE, AND COMMUNITY ROOMS				Exceptions:		
Floor 10	R-2	N/A	40	2A	13	220152705	Final
Description of Use:	Apartment House (13) CLASS "A" APARTMENTS				Exceptions:		
Floor 11	R-2	N/A	40	2A	9	220152705	Final
Description of Use:	Apartment House (9)CLASS "A" APARTMENTS				Exceptions:		
Floor 12	R-2	N/A	40	2A	9	220152705	Final
Description of Use:	Apartment House (9)CLASS "A" APARTMENTS				Exceptions:		



Permissible Use and Occupancy

FLOOR	Occ Group	Max. Persons Permitted	Live Loads (lbs per sq ft)	Zoning Use Group	Dwelling or Rooming Units	Job Reference	Certificate of Occupancy Type
Roof	R-2	N/A	100	2B		220152705	Final
Description of Use:	Apartment House UNOCCUPIED ROOF, STAIR, AND ELEVATOR BULKHEADS.				Exceptions:		
Roof	F-2	5	100	2B		220152705	Final
Description of Use:	Mechanical and/or electrical equipment rooms BOILER ROOM, EMERGENCY GENERATOR, MECHANICAL EQUIPMENT, PHOTOVOLTAIC PANELS				Exceptions:		

CofO Comments: THIS BUILDING COMPLIES WITH QUALITY HOUSING REGULATIONS AS PER ZR 28-00. ZONING EXHIBITS 1 AND 3 RECORDED UNDER CRFN#S 2017000110472 AND 2017000110473.

Borough Commissioner



Commissioner

