Entry 1 School Information and Cover Page (New schools that were not open for instruction for the 2018-19 school year are not required to complete or submit an annual report this year).

Created: 07/30/2019 • Last updated: 08/01/2019

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 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, 2019)** 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
a1. Popular School Name (Optional)	Brilla Veritas
b. CHARTER AUTHORIZER (As of June 30th, 2019) Please select the correct authorizer as of June 30, 2019 or you may not be assigned the correct tasks.	SUNY Authorized Charter School
c. DISTRICT / CSD OF LOCATION	NYC CSD 7
d. DATE OF INITIAL CHARTER	08/2016
e. DATE FIRST OPENED FOR INSTRUCTION	08/2018
h. SCHOOL WEB ADDRESS (URL)	https://brillaschools.org/college veritas elementary/

i. TOTAL MAX APPROVED ENROLLMENT FOR THE 2018-19 SCHOOL YEAR (exclude Pre-K program enrollment)	180
j. TOTAL STUDENT ENROLLMENT ON JUNE 30, 2019 (exclude Pre-K program enrollment)	159

k. GRADES SERVED IN SCHOOL YEAR 2018-19 (does not include Pre-K program students)

Check all that apply

Grades Served	K, 1

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

l2. NAME OF CMO/EMO AND ADDRESS

NAME OF CMO/EMO	Seton Education Partners
PHYSICAL STREET ADDRESS	441 East 148th Street
CITY	Bronx
STATE	NY
ZIP CODE	10455
EMAIL ADDRESS	[redacted]
CONTACT PERSON NAME	Matt Salvatierra

FACILITIES INFORMATION

m. FACILITIES

Will the school maintain or operate multiple sites in 2019-20?

	No, just one site.

School Site 1 (Primary)

m1. SCHOOL SITES

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

	Physical Address	Phone Number	District/CSD	Grades to be Served at Site for coming year (K 5, 6 9, etc.)	Receives Rental Assistance for Which Grades (If yes, enter the appropriate grades. If no, enter No).
Site 1	452 College Ave	347 273 8439	NYC CSD 7	K 2	Yes: K 2

m1a. Please provide the contact information for Site 1.

	Name	Work Phone	Alternate Phone	Email Address
School Leader	Zoranlly Castillo	[redacted]		
Operational Leader	Gisell Sierra			
Compliance Contact	Gisell Sierra			
Complaint Contact	Gisell Sierra			
DASA Coordinator	Gisell Sierra			
Phone Contact for After Hours Emergencies	Gisell Sierra			

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 .

Site 1 Certificate of Occupancy (COO)

https://nysed_cso_reports.fluidreview.com/resp/110219880/yFPTXS6fVy/

Site 1 Fire Inspection Report

(No response)

CHARTER REVISIONS DURING THE 2018-19 SCHOOL YEAR

n1. Were there any revisions to the school's charter during the 2018-19 school year? (Please include approved or pending material and non-material charter revisions).	No

ATTESTATION

o. Individual Primarily Responsible for Submitting the Annual Report.

Name	Robert Keogh
Position	Finance Director
Phone/Extension	[redacted]
Email	

p. 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. Check YES if you agree and then use the mouse on your PC or the stylist on your mobile device to sign your name).

Yes

Signature, Head of Charter School

Signature, President of the Board of Trustees

Date 2019/07/31

Thank you.

Buildings
Robert D. LiMandri
Commissioner

Raymond Plumey, FAIA
Deputy Borough Commissioner

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

+1 718 579 6929 tel
+1 718 579 6767 fax

4434

February 3, 2011

Applicant: Sister Mary Martha MC
c/o Saint Rita Roman Catholic Church
335 East 145 Street
Bronx, NY 10451

Owner: Saint Rita Roman Catholic Church
448 College Avenue
Bronx, NY 10451

Agency: New York City Department of Health and Mental Hygiene
125 Worth Street
New York, New York 10013

Re: **452 College Avenue, AKA 452-458 College Avenue & 338 East 146 Street**
Block 2326, Lot 23
Zoning District R6
Bronx

This is in response to your request dated January 4, 2011 for a revised Letter of No Objection for 452 College Avenue. There is no Certificate of Occupancy for the premises. However Department of Buildings records from the Block and Lot folder, indicate under Plan 32 of 1914 a 2 stories and basement new building for a school owned by St. Rita's Church. The school is a Use Group (UG) 4, because it is operated and accessory to a house of worship (a Public School is UG 3), same UG as the proposed Summer Day Camp. The Finance Department records confirm a miscellaneous educational facility under the code W9. In addition an inspection conducted by this department on January 31, 2011 determined the premises to have adequate light, air, egress and the required Fire Alarm for use as a Summer Day Camp.

Therefore, the Department of Buildings has **no objection** to the use for a Summer Day Camp of the designated areas listed below in the school located at **452 College Avenue** subject to the following additional conditions:

1) The summer day camp will operate in the gym/ assembly room located in the basement and in 3 classrooms on the second floor.
2) The summer day camp for up to 150 children total, ages 5-14 years old will operate between July 5 & July 28, 2011.
3) The building must have operational Fire Alarm System at all times.
4) All exits and means of egress must be unobstructed at all times. The gates at the primary entrance will be secured in an open position during the hours of operation to allow safe egress.
5) Cooking is prohibited. Only warming of food and beverages is allowed.

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 issued pursuant to the NYC administrative construction codes Chapter 1, Article 118.

I trust this information has been of assistance to you.
Sincerely,

Raymond Plumey, FAIA
Deputy Borough Commissioner

From:	Chip Gordon
To:	Rossi, Ralph
Cc:	Matt Salvatierra; Stephanie Saroki de Garcia; Lazzaro, Kyra; Eckholdt, Eric
Subject:	RE: Brilla College Prep/452 College Ave Letter of No Objection
Date:	Tuesday, May 22, 2018 11:41:25 AM

Ralph:

Thank you, and the Schools accept the two conditions set forth in your email below.

You may accept this email to you as our assurance as counsel for the entire premises is covered as a School under Plan 32 of 1914 and the applicable LNOs.

Harold D. Gordon, Esq.
Couch White, LLP
P.O. Box 22222
540 Broadway
A bany, New York 12201-2222
hgordon@couchwhite.com
www.couchwhite.com
O: 518-426-4600
F: 518-320-3493

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From: Rossi, Ralph <Ralph.Rossi@suny.edu>
Sent: Monday, May 21, 2018 12:19 PM
To: Chip Gordon <hgordon@couchwhite.com>
Cc: Matt Salvatierra <matt@setonpartners.org>; Stephanie Saroki de Garcia <stephanie@setonpartners.org>; Lazzaro, Kyra <Kyra.Lazzaro@suny.edu>
Subject: RE: Brilla College Prep/452 College Ave Letter of No Objection

SUNY accepts the NYC DOB Letter of No Objection subject to two conditions:

The reference to Plan #32 of 1914, deems the premises a School, but the LNO only speaks to floors 1 and 3, and the Charter School will be using the Cellar and Floors 1 and 2. Please provide an assurance that the Cellar and Floor 2 are covered as a School under Plan 32 of 1914 or the LNO.

SUNY accepts your assurance as counsel for the school, that the renovation work does not require a new C of O or LNO, but SUNY is not independently making that determination. If the NYC DOB at some point determines a new LNO or C of O is required, SUNY will abide by that determination.

Please let me know of any questions.

Ralph A. Rossi II
Executive Deputy Director and General Counsel
SUNY Charter Schools Institute
SUNY Plaza
353 Broadway
Albany, New York 12246
Telephone: 518-445-4253
ralph.rossi@suny.edu
www.newyorkcharters.org

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From: Chip Gordon [mailto:HGordon@CouchWhite.com]
Sent: Monday, May 07, 2018 12:21 PM
To: Rossi, Ralph
Cc: Matt Salvatierra; Stephanie Saroki de Garcia
Subject: Brilla College Prep/452 College Ave Lease

Ralph:

As discussed regarding the above-referenced lease, attached are previous LNOs and floor plans that demonstrate that 452 College Avenue (also known as 338 East 146th Street) has been established as a school under the Department of Buildings Plan #32. In addition, please be advised that:

- The School building has three forms of egress at the cellar and two forms of egress at the upper levels (first and second floor).
- The School building will have fully functional and uniform lighting.
- The School building will have functioning boys and girls restrooms.
- The School building will have fully operational doors that lock where necessary.
- The School building will be clear of any tripping hazards, water damage, etc.
- The School building will have new security and surveillance system installed with a monitoring center in the front office.
- Classrooms will have projectors, proper AV equipment, and whiteboard teaching surfaces.

Essentially, the work being performed to ready the facility for Brilla's use is cosmetic and mainly entails redecorating tasks.

Based on this, we ask that you kindly confirm that no new Letter of No Objection will be required.

As also discussed, we acknowledge that this confirmation will not be deemed as a waiver of

the requirements set forth in your email to Stephanie Saroki de Garcia dated 11/8/17 that pertain to both the Master Lease and the Sublease for the subject premises.

Thanks, and please let me know if you need any further information regarding this matter.

Chip

Harold D. Gordon, Esq.
Couch White, LLP
P.O. Box 22222
540 Broadway
A bany, New York 12201-2222
hgordon@couchwhite.com
www.couchwhite.com
O: 518-426-4600
F: 518-320-3493

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Entry 2 NYS School Report Card Link

Last updated: 08/01/2019

BRILLA VERITAS CHARTER SCHOOL

1. CHARTER AUTHORIZER (As of June 30th, 2019) (For technical reasons, please re select authorizer name from the drop down menu).	SUNY Authorized Charter School
2. NEW YORK STATE REPORT CARD **Provide a direct URL or web link to the most recent New York State School Report Card for the charter school (See https://reportcards.nysed.gov/).** **(Charter schools completing year one will not yet have a School Report Card or link to one. Please type "URL is not available" in the space provided.)**	https://data.nysed.gov/profile.php?instid=800000087930

BRILLA
Public Charter Schools

Brilla Veritas Elementary School

2018-19 ACCOUNTABILITY PLAN PROGRESS REPORT

Submitted to the SUNY Charter Schools Institute on:

September 16, 2019

By Michael Carbone

413 E 144th Street, Bronx NY 10591

347-273-8439

Kelsey LaVigne (Superintendent), Michael Carbone (Chief Academic Officer), Matt Salvatierra (Chief Financial and Operating Officer), and Zoranlly Castillo (Veritas Elementary Principal) prepared this 2018-10 Accountability Progress Report on behalf of the school's board of trustees:

Trustee's Name	Board Position
Charles Bozian	Treasurer, Finance Committee Member
Brother Brian Carty, FSC	Academic Committee Member
Eric Eckholdt	Chair
Stephanie Saroki de Garcia	Academic Committee Member
Mary O'Grady	Board Member
Richard Ramirez	Secretary, Academic Committee Member
James Jones	Finance Committee Member
Elena Sada	Academic Committee Member

Kelsey LaVigne has served as the Superintendent since 2017.

Zoranlly Castillo has served as the Veritas Elementary School Principal since 2017.

Brilla Public Charter Schools are classical 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.

Brilla Veritas, modeled after the original founding school Brilla College Prep, opened its doors in the fall of 2017 to the first kindergarten class in the neighborhood of Mott Haven in the Bronx's Community School District 7. At Brilla Veritas, we now serve students in grades K-2 and hope to grow to serve students in grades K-8. Our school population closely mirrors that of our surrounding community: in the 2018-19 school year, our student population was 63% Latino and 34% Black/African American; 94% of our students were economically disadvantaged; 19% received Special Education services and 26% were designated as English Language Learners.

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

- **High Expectations.** Because we believe in the inherent dignity and potential of every child, we have high expectations for our students' academic achievement and conduct that make no excuses based on their background or socio-economic status.

- **Lead with Character.** Good character makes for a meaningful life, produces lasting personal and social happiness and contributes to academic success. The development of the virtues of Courage, Justice, Wisdom, and Self-control in students is central to our educational mission.

- **Results Matter.** Brilla relentlessly focuses on high student performance on standardized tests and other objective measures because we hold ourselves accountable for preparing students personally and academically in ways that will enable them to succeed at the best high schools and colleges.

- **Choice & Commitment.** Students, their parents, faculty and staff of Brilla College Prep make a choice to participate in our unique and innovative program. Everyone must make and uphold a commitment to the school and to each other to put in the time and effort required to achieve success.

- **More Time.** There are no shortcuts. Only with an extended school day and year will students have the time to acquire the academic knowledge, skills and habits that will prepare them for success in college and in life.

- **Teach the Best Content.** All Brilla students learn math and science while also becoming familiar with the classics of Western Civilization, because of the way the

traditional liberal arts convey truth, beauty, and goodness, and because students need the world's best content in order to become good citizens and be competitive globally.

In the 2017-2018 school year, Brilla replicated its successful model. In the fall of 2017, Brilla College Prep Elementary expanded into the middle school grades, opening Brilla College Prep Middle School with just 5th graders. At the same time, the education corporation opened Brilla Veritas Elementary School, serving four classes of Kindergarten students. Both campuses continue to expand successfully, with Brilla College Prep Middle School now serving 5th-7th graders and Brilla Veritas Elementary School serving Kindergarten-2nd grade.

School Enrollment by Grade Level and School Year

School Year	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
2014-15														
2015-16														
2016-17														
2017-18	114													114
2018-19	69	94												163

GOAL 1: ENGLISH LANGUAGE ARTS

Goal 1: English Language Arts

Brilla College Prep 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 acquisition of interconnected skills, but believes that the skills instruction must be embedded within engaging, complex content. At Brilla the utilization of the Common Core State Standards for Language Arts serves as the foundation for our English Language Arts programming which is then thoughtfully combined with the powerful content of the Core Knowledge curriculum (K-4) and Wit and Wisdom curriculum (5-8). In order to ensure that students are learning a variety of literacy skills – oracy, language use, literary analysis, nonfiction analysis, foundational skills, and writing – Brilla has aligned the curriculum to ensure consistency and an opportunity for deeper engagement within content. Through this explicit work done over the course of the past two years, Brilla has aligned domains of standards and content that allow students authentic interaction and opportunities to represent mastery in multiple ways while also ensuring their preparedness for the state assessments.

Core Knowledge and Wit and Wisdom both align with the classical tradition of the Brilla model – allowing students to interact and learn from both a historical and contemporary perspective grounded in complex texts and topics. Further, both of these curricula form a spiraling foundation of knowledge and literacy skills that is consistently built upon over the course of a Brilla student's career. This spiraled approach ensures that students enter each new year with the requisite knowledge and skills to immediately interact with more complex tasks and content. Over the course of the 2018-2019 school year, Brilla's Literacy Lead and Chief Academic Officer collaborated with select in-house curriculum writers to ensure alignment between Reading, Writing, Science & Social Studies and the Arts. This purposeful alignment allows students to engage in content and skill building with depth and focus, while exposing them to a variety of genres about a similar topic. This coherence was further improved with the creation and addition of curricular unit plans – critical documents that allow teachers to unpack the purpose, skills, standards, and criteria for mastery of content – in order to improve their instruction and student outcomes. Along with these unit plans, a unit unpacking protocol was formally adopted and implemented in 2018-2019 to ensure deep understanding and mastery by teachers before implementation with students. With a more sequenced and content-heavy curriculum, teachers also engage in regular lesson studies to deepen specific understandings of content and pedagogy each week.

Moreover, one of the strongest programmatic components of the Core Knowledge materials is its holistic, scientifically-grounded Foundational Skills curriculum and materials. During the 2018-2019 school year, this K-2 component of the curriculum was further developed to align with our Targeted Literacy Block. In kindergarten and first grade, specifically, this deeper approach to a critical component of literacy development continued to pay dividends in end-of-year NWEA results. 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 Foundational Common Core Standards while still interacting with comprehensive content.

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

- Read Aloud: During Read Aloud, scholars practice active listening, build their understanding of how language works, and appreciate the beauty of an author's craft. Specifically, they build a rich vocabulary and broad knowledge of history and science topics by being exposed to carefully selected, sequenced, and coherent read aloud texts. Read Aloud lessons allow teachers to model fluent reading, anchored in a skills-based objective. Scholars end each lesson with an analysis and discussion of the texts through discourse and reflection.

- Nonfiction Studies (Science and Social Studies): During nonfiction studies, students deepen their understanding of the history and science introduced during Read Aloud through experiential learning opportunities, projects, and planned Socratic Dialogue. In some instances students also engage with additional texts, such as nonfiction

articles, in order to improve their depth of interaction with literary analysis and content knowledge.

- Writing: During the writing block, scholars study how authors of rich mentor texts use voice, organization, ideas, conventions, word choice, and sentence variety to convey meaning. Scholars apply these techniques to craft and publish original writing pieces, including, opinion, informational, and narrative. Teachers group scholars by need and determine individual goals to focus on with each scholar. Goals are determined based on need in the above six traits of writing.

- Targeted Literacy: The essential building blocks of reading include both explicit teaching of strategies and authentic opportunities to practice the strategies. As part of Brilla's goal to guarantee 90% of students are reading on grade level by the end of second grade, Brilla worked with the Lavinia Group, a respected early literacy third party to help design a literacy block that includes Guided Reading, Independent Reading, and Literacy Circles differentiated across grade levels. During Targeted Literacy students read independently – practicing the reading behaviors specifically aligned to their needs and practiced with coaching during Guided Reading lessons. Students interact with both pre-selected, high-engagement texts during Guided Reading and build a love of reading by choosing high interest texts on their independent reading level. Libraries consist of classical, 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 various engaging poems, informational and narrative texts, both independently and with the support of their teacher. Scholars develop a deep understanding of genre and use knowledge to make meaning of what the text says explicitly and to make logical inferences grounded in evidence. Teachers facilitate discourse around the central ideas or themes of a text and analyze the author's use of specific craft and structure moves and how they support the main idea.

- Literacy Skills: During Literacy Skills, scholars develop the phonics, grammar, and penmanship skills needed to make and convey meaning across all disciplines. Scholars learn through repetition, memorization, and phonetic and grammatical analysis of the English language. Literacy Skills is a part of Brilla's literacy program in grades K-2. By 3rd and 4th grade, the grade majority no longer needs direct instruction in this area, as they are reading to learn, rather than learning to read. Instead, 3rd and 4th graders receive additional intervention and independent reading with conferring to ensure students have the necessary foundational elements for successful reading.

- Blended Learning: Scholars receive adaptive, individualized instruction from our suite of computerized blended programs for at least 20 minutes per day. In grades K-4, students

participate in iReady, an adaptive and malleable online reading program that aligns to both the Common Core State Standards as well as NWEA skills sequences. In grades 5-8, students engage with Achieve3000, an adaptive program that builds students' literacy skills through in-depth text analysis.

Close Reading was implemented across all grade levels during the 2018-2019 school year. During the Close Reading block, scholars are exposed to a variety of genres. Scholars are taught in a whole-group setting, and learn to annotate texts, think deeply about the main idea, and to respond in writing to rigorous prompts. The whole group setting during close reading is purposeful, as it allows scholars to hear high level responses from their peers.

The Targeted Literacy Block is a new, innovative approach to strategic reading development implemented in the 2019-2020 school year. Targeted Literacy allows teachers to become experts of specific reading levels and focus on strategies and differentiated techniques to grow students. Students will transition across classrooms depending on their reading level to receive this specialized instruction through Guided Reading small groups, Independent Reading with conferring, and Literacy Circles with facilitated discussion. This block was designed to simultaneously support Brilla's large ELL and SPED population as well as students above grade level expectations in developmentally-appropriate small groups. Over the course of the 2018-2019 school year, some of Brilla's high impact reading teachers, along with Lavinia Group, created over 500 individual plans to ensure the implementation of this is implemented with quality. Additionally, more than 30 days of onsite training was provided by the Lavinia Group.

Brilla uses a combination of summative and formative assessments to measure efficacy of both the curricula used, and teachers' instructional practices. These assessments include teacher-developed assessment instruments, and standardized assessments, including the Northwest Evaluation Association (NWEA) Measures of Academic Progress (MAP). MAP uses computer-based adaptive assessments to evaluate individual students' proficiency levels. Students' scores are generated immediately, and full performance data with detailed information about specific concepts is available within 24 hours. At the end of each quarter (2-4), 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 order to strengthen Brilla's support of the ELL and SPED population during the 2019-2020 school year and improve the connection to the classical traditions, students will also participate in summative Socratic Seminars and extended authorship opportunities, allowing teachers the opportunity to triangulate and compare qualitative data with the quantitative data produced by many summative assessments. This comparison will be facilitated by school-based Data and Assessment Leads to ensure consistency and fidelity to thoughtful data analysis.

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

- Bi-weekly (K-4) 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 Superintendent, Chief Academic Officer, School Principals, Assistant Principals and Grade and Content Leads. For 2019-2020, the centralized Academics Team has capacitated to include a Director of Instructional Development and Director of Elementary Content. Both of these roles will serve as pivotal members of the academic leadership team provided to all elementary schools. Professional development is facilitated through an ongoing cycle of clarifying roles and responsibilities, setting clear expectations and goals, coaching and monitoring, and evaluating. This cycle is primarily operationalized through bi-weekly, formal observations followed by one-on-one meetings to set related goals, and action steps to develop teacher practice. Additional professional development is provided through a variety of platforms:

- Weekly professional development workshops centered around: data and assessment, school culture, curriculum, instructional practice, etc.

- Collaborative planning and lesson/unit studies in which a group of grade-level teachers meet to unpack and internalize lessons and units before implementation in order to norm criteria for success and high-impact instruction

- External trainings facilitated by industry experts, including a continued partnership with Lavinia Group and University of Chicago Reading and Assessment

- High level walk-throughs and learning walks facilitated by top level leadership, to gauge the overall quality of the instructional program; including instructional priority alignment

In the 2018-2019 school year, Brilla Veritas particularly focused its professional development on elevating practices around Close Reading and conferring strategies and coaching during small group and independent reading as well as curriculum refinement and backwards planning. Further, literacy training was facilitated by University of Chicago STEP experts around implementation, calibration, and analysis of intermittent reading assessment.

Goal 1: Absolute Measure

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.

METHOD

As Brilla Veritas currently serves students in grades K-2, this data cannot be provided at this time.

2018-19 State English Language Arts Exam
Number of Students Tested and Not Tested

Grade	Total Tested	Not Tested[1]				Total Enrolled
		IEP	ELL	Absent	Refused	
--						

RESULTS AND EVALUATION

As Brilla Veritas currently serves students in grades K-2, this data cannot be provided at this time.

Performance on 2018-19 State English Language Arts Exam By All Students and Students Enrolled in At Least Their Second Year				
Grades	All Students		Enrolled in at least their Second Year	
	Percent Proficient	Number Tested	Percent Proficient	Number Tested
--				

ADDITIONAL EVIDENCE

As Brilla Veritas currently serves students in grades K-2, this data cannot be provided at this time.

ELA Performance by Grade Level and Year						
Grade	Percent of Students Enrolled in At Least Their Second Year Achieving Proficiency					
	2016-17		2017-18		2018-19	
	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested
--						

Goal 1: Absolute Measure

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.

METHOD

In New York State, ESSA school performance goals are met by showing that an absolute proportion of a school's students who have taken the English language arts test have scored at the partially proficient, or proficient and advanced performance levels (Levels 2 or 3 & 4). The percentage of students at each of these three levels is used to calculate a PI and determine if the school has met the MIP set each year by the state's ESSA accountability system. To achieve this measure, all tested students must have a PI value

[1] Students exempted from this exam according to their Individualized Education Program (IEP), because of English Language Learners (ELL) status, or absence for at least some part of the exam.

that equals or exceeds the state's 2018-19 English language arts MIP for all students of 105. The PI is the sum of the percent of students in all tested grades combined scoring at Level 2, plus two times the percent of students scoring at Level 3, plus two-and-a-half times the percent of students scoring at Level 4. Thus, the highest possible PI is 250.

RESULTS AND EVALUATION

As Brilla Veritas currently serves students in grades K-2, this data cannot be provided at this time.

English Language Arts 2018-19 Performance Index

Number in Cohort	Percent of Students at Each Performance Level			
	Level 1	Level 2	Level 3	Level 4
	[?]	[?]	[?]	[?]

Goal 1: Comparative Measure

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.

METHOD

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

RESULTS AND EVALUATION

As Brilla Veritas currently serves students in grades K-2, this data cannot be provided at this time.

2018-19 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 2nd Year		All District Students	
	Percent	Number Tested	Percent	Number Tested
--				

[2] Schools can acquire these data when the New York State Education Department releases its database containing grade level ELA and math test results for all schools and districts statewide. The NYSED announces the release of the data on its News Release webpage.

ADDITIONAL EVIDENCE

As Brilla Veritas currently serves students in grades K-2, this data cannot be provided at this time.

English Language Arts Performance of Charter School and Local District by Grade Level and School Year

Grade	Percent of Students Enrolled in at Least their Second Year Scoring at or Above Proficiency Compared to District Students					
	2016-17		2017-18		2018-19	
	Charter School	District	Charter School	District	Charter School	District
--						

Goal 1: Comparative Measure

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.

METHOD

The SUNY Charter Schools Institute ("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 Institute compares the school's actual performance to the predicted performance of public schools with a similar concentration of economically disadvantaged students. 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 requirement for achieving this measure.

Given the timing of the state's release of economically disadvantaged data and the demands of the data analysis, the 2018-19 analysis is not yet available. This report contains 2017-18 results, the most recent Comparative Performance Analysis available.

RESULTS AND EVALUATION

As Brilla Veritas currently serves students in grades K-2, this data cannot be provided at this time.

2017-18 English Language Arts Comparative Performance by Grade Level

Grade	Percent Economically Disadvantaged	Number Tested	Percent of Students at Levels 3&4		Difference between Actual and Predicted	Effect Size
			Actual	Predicted		
--						

School's Overall Comparative Performance:
As Brilla Veritas currently serves students in grades K-2, this data cannot be provided at this time.

ADDITIONAL EVIDENCE

As Brilla Veritas currently serves students in grades K-2, this data cannot be provided at this time.

English Language Arts Comparative Performance by School Year

School Year	Grades	Percent Economically Disadvantaged	Number Tested	Actual	Predicted	Effect Size
2015-16						
2016-17						
2017-18						

Goal 1: Growth Measure[3]

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

METHOD

This measure examines the change in performance of the same group of students from one year to the next and the progress they are making in comparison to other students with the same score in the previous year. The analysis only includes students who took the state exam in 2017-18 and also have a state exam score from 2016-17 including students who were retained in the same grade. Students with the same 2016-17 score are ranked by their 2017-18 score and assigned a percentile based on their relative growth in performance (student growth percentile). Students' growth percentiles are aggregated school-wide to yield a school's mean growth percentile. In order for a school to perform above the target for this measure, it must have a mean growth percentile greater than 50.

Given the timing of the state's release of Growth Model data, the 2018-19 analysis is not yet available. This report contains 2017-18 results, the most recent Growth Model data available.[4]

RESULTS AND EVALUATION

As Brilla Veritas currently serves students in grades K-2, this data cannot be provided at this time.

2017-18 English Language Arts Mean Growth Percentile by Grade Level

Grade	Mean Growth Percentile

[3] See Guidelines for Creating a SUNY Accountability Plan for an explanation.

[4] Schools can acquire these data from the NYSED's Business Portal: portal.nysed.gov.

	School	Target
--		50.0

ADDITIONAL EVIDENCE

As Brilla Veritas currently serves students in grades K-2, this data cannot be provided at this time.

English Language Arts Mean Growth Percentile by Grade Level and School Year

Grade	Mean Growth Percentile			
	2015-16	2016-17	2017-18	Target
--				50.0

Goal 1: Optional Measure

As Brilla Veritas currently serves students in grades K-2, this data cannot be provided at this time.

SUMMARY OF THE ENGLISH LANGUAGE ARTS GOAL

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.	Unable to Report at this Time
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.	Unable to Report at this Time
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.	Unable to Report at this Time
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. (Using 2017-18 results.)	Unable to Report at this Time
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. (Using 2017-18 results.)	Unable to Report at this Time
Optional	Brilla College Prep students will outperform the local school district by 10 percentage points, as measured by the percentage at Levels 3 and 4 in the same grades on the state ELA exam.	Unable to Report at this Time

ACTION PLAN

In summer of 2017 we expanded the implementation of Close Reading across all grades, working with the Lavinia Group, founded by Success Academy alumnus and THINK Literacy creator, Arin Lavina. Lavinia has worked with the most successful charter schools in New York City. We anticipate that deepening this implementation of "close reading" will continue to grow our achievement within our ELA program. Additionally, we expanded this partnership in the summer of 2018 to innovate around a differentiated, encompassing approach to literacy development in our younger grades (K-2) through Targeted Literacy. This block, conceived by our Chief Academic Officer and Lavinia Group, seeks to ensure sustained growth and achievement in literacy development to prepare students for the rigor of our third and fourth grade curriculum. This program does not replace our Core Knowledge curriculum, but enhances and complements it through the inclusion of reading best practices and small group instruction utilizing a variety of junior classic texts. During the 2019-2020 school year, a series of teacher trainings and workshops has been developed to ensure the high-quality fidelity and high impact expectations of this block is realized.

In recognition of the expertise needed to improve and sustain a high performing school, we have expanded our staff capacity to focus on continued improvement of our ELA program by adding a Director of Instructional Development and Director of Elementary Content who work at the direction of the Chief Academic Officer at the expanded network level. Additionally, during Brilla Veritas's second year, we expanded our staff capacity to focus on continued improvement of our ELA program by using the close geographic proximity of the Veritas campus and the flagship Brilla College Prep campus through cross-campus curriculum planning, data analysis protocols, and peer observations. Given the success and improvement witnessed in both quality of curriculum and quality of implementation, the focus can be shifted towards deepening staff content knowledge and high-quality implementation of the curriculum. The Student Services Team will begin creating differentiated materials to supplement our Tier 1 literacy program that ensure inclusion and acquisition of knowledge and skills is both related to the core literacy content as well as ensure these students make gains. Additionally, Brilla has identified programmatic weaknesses in the development of vocabulary for our English Language Learners through multiple data sources. Given the large population of ELLs the school serves, and the success of our K-2 ELL program, we need to improve our upper elementary and middle school success for English Language Learners. By ensuring that the elementary school now have their own Student Services Manager, a more purposeful approach to programming can be implemented. Further, last year the instructional leadership team conducted a Learning Walk Protocol, modeled after Instructional Rounds, to develop a deeper approach to the collection and analysis of instructional moves based on differentiated data points, add coherence and structure to the professional development of school and grade level leaders, and provide ongoing content and instruction support around promising practices to all Brilla schools. These Learning Walks, now fully implemented, will provide centralized staff the opportunity to create responsive teacher and leader workshops to ensure fidelity and quality in implementation of the literacy program.

Brilla will also continue to leverage professional development to strengthen instruction in literacy. In order for students to have access to high-quality instruction that will lead to significant academic progress, teachers need to deeply understand the curriculum and

content. It is critical that teachers have an understanding of the Common Core State Standards and are able to access resources that help break down the standards. Teachers need to be able to identify the difference between a core foundational standard for the grade from those standards that are simply 'supporting' or 'additional' standards. With this knowledge, teachers can then prioritize which standards to go deep on and which can be cut from curriculum or not need that much focus (specifically if pacing is a challenge due to scholars being behind academically). A depth of content knowledge also better prepares teachers to anticipate misconceptions, understand student pathways of learning, and allows teachers to better shift the cognitive load to students. While growth was made in this area last school year, in 2019-2020 the focus will be to also deepen teachers' understanding of the Classical Tradition and philosophical elements included within it – the Transcendentals (Truth, Beauty, Goodness), along with a deeper dive into how reading is learned.

Through professional development, systems and procedures, teachers and Brilla staff will develop a deep understanding of their curriculum and content. One way we aim to achieve this is through unit studies prior to the launch of a new unit along with intellectual prep protocols. Approximately two weeks before the beginning of a new unit, teachers will analyze the upcoming unit by looking at the standards addressed, identify a rigorous and engaging essential question, complete the end of unit assessment to understand what student mastery looks like, and break down the key content and knowledge goals of the unit. On a daily basis, teachers will complete lesson internalization guides, which aim to accomplish similar objectives as the unit study, on a more micro level. These lesson internalization guides will prompt teachers to think about the standards, objective, task/activity, and end of lesson assessment (exit ticket), ensuring that all four components are aligned. These guides will also prompt teachers to identify the most crucial questions that will promote student mastery to ask during the lesson, with scripted, exemplar responses. Through coaching and feedback from the grade and content lead, these unit maps and lesson internalization guides are one way Brilla intends to promote and develop content knowledge. Further, 2019-2020 will involve "Looking at Student Work" protocols that allow teachers to, on an interim basis, check for the quality of student work during the unit to determine corrections and increasing opportunities for mastery demonstration and complexity in literacy.

GOAL 2: MATHEMATICS

Goal 2: Mathematics

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

BACKGROUND

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

Specifically, Brilla (K-8) uses Eureka Math, a Singapore-style curriculum from Great Minds (formerly EngageNY). Brilla has implemented a coherent mathematics program beginning in kindergarten by using Eureka math. The curriculum emphasizes incremental learning and extensive practice; major concepts are broken down into discrete components, put together over time, and then continuously reviewed and expanded upon. Students are exposed to abstract concepts, in a manner that breaks each down and makes them accessible. Each concept starts with a concrete, tangible representation, and then progresses to a pictorial representation, and finally moves to an abstract, numerical representation. In having scholars begin with concrete representations, teachers are able to develop deep, conceptual understanding in all students. In addition, Brilla's math program emphasizes speaking and writing with mathematical language, which is an essential part of the Common Core Standards. In 2018-2019 all K-1 teams at Brilla Veritas implemented an innovative, inquiry-based mathematics program called Math Stories – developed by the Achievement First Network, after a successful pilot in 2017-2018. This program focuses on the Operations and Algebraic Thinking strands of the Common Core Standards and combines elements of literacy and unique, discussion-based problem-solving to our approach to math.

This decision was made when Brilla noticed weakness in this foundational strand and because it aligns with our classical approach – a discussion-based opportunity for students to make meaning together. Additionally, Brilla also anticipated a potential "lag of traction" for these practices and a possible impact on overall math achievement as inquiry-based approaches to conceptual mathematics often takes time to establish the mathematical mindsets of students – as seen in other successful, conceptual-focused networks.

Eureka Math is a curriculum published by Great Minds, a nonprofit organization that seeks to ensure that all students receive a content-rich education, underscoring our commitment to classical education and teaching the best content. The material upon which Eureka Math is based was originally created through a partnership with the New York State Education Department and differs from other programs in that, rather than being an update to existing material, it was designed specifically for the common core. In a 2015 Consumer Reports style review for instructional materials by the nonprofit EdReports.org, Eureka Math was the only curriculum series found to be aligned to the Common Core State Standards at all grade levels reviewed and far surpassed all other curricula evaluated. Eureka Math presents mathematics in a logical progression from PK through Grade 12. This coherent approach allows teachers to know what incoming students already have learned and ensures that students are prepared for what comes next. By using Eureka Math, Brilla hopes to reduce gaps in student learning, instill persistence in problem solving, and prepare students to understand advanced math. Eureka Math goes beyond simply teaching students to know the process for solving a problem. Eureka maintains that students need to understand why that process works so they will have the ability to generalize their learning and apply it to problems across settings. Teaching mathematics as a story, Eureka Math builds students' knowledge logically and thoroughly to help them achieve deep understanding.

Blended learning is also a key component to mathematics instruction at Brilla. Scholars receive adaptive, individualized instruction from our suite of computerized blended learning time for at least 20 minutes per day. Students at Brilla use iReady Math and Zearn (K-4). Both programs are adaptive and assignable programs that ensure each student receives targeted instruction.

For math assessment, Brilla use a combination of summative and formative, standardized and teacher-developed assessment instruments, including the Northwest Evaluation Association (NWEA) Measures of Academic Progress (MAP). This data is used to inform future instruction,

including the identification of students for remediation or enrichment services, and to measure any instructional discrepancies. Additionally, students take a Math Stories assessment three times per year, specifically focused on problem-solving capability.

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

- Daily questioning during instruction to gauge student thinking and understanding
- Computer based assessments from blended learning programs. This data provides snapshots of student achievement that teachers can use weekly to inform instruction, partners for peer work, and groupings
- Monthly assessments (K-4) to assess mastery of the standards taught the previous two weeks
- Daily exit tickets that will be reviewed and analyzed

As with literacy, the mathematics instructional program of Brilla is facilitated by the academic leadership team, which consists of the Superintendent, Chief Academic Officer, School Principals, Assistant Principals and Grade and Content Leads. For 2019-2020, the centralized Academics Team has capacitated to include a Director of Instructional Development and Director of Elementary Content. Both of these roles will serve as pivotal members of the academic leadership team provided to all elementary schools. 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.
- Professional Learning Communities through which a diverse mix of teachers collaborate around teaching and learning practice (e.g. content teams, grade teams, student study teams, school-wide initiative teams).
- External trainings facilitated by industry experts including Achievement First Math Stories and the National Council for Teachers of Mathematics
- High level walk-throughs and learning walks facilitated by top level leadership

In the 2018-2019 school year, Brilla particularly focused its mathematics professional development in math stories implementation and on improving its instructional response to mathematics data.

Goal 2: Absolute Measure

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

METHOD

As Brilla Veritas currently serves students in grades K-2, this data cannot be provided at this time.

2018-19 State Mathematics Exam
Number of Students Tested and Not Tested

Grade	Total Tested	Not Tested[5]				Total Enrolled
		IEP	ELL	Absent	Refused	
--						

RESULTS AND EVALUATION

As Brilla Veritas currently serves students in grades K-2, this data cannot be provided at this time.

Performance on 2018-19 State Mathematics Exam
By All Students and Students Enrolled in At Least Their Second Year

Grades	All Students		Enrolled in at least their Second Year	
	Percent Proficient	Number Tested	Percent Proficient	Number Tested
--				

ADDITIONAL EVIDENCE

As Brilla Veritas currently serves students in grades K-2, this data cannot be provided at this time.

Performance on a Regents Mathematics Exam
Of 8th Grade All Students by Year

Grade	Year	Regents Exam	Percent Passing with a 65	Number Tested

[5] Students exempted from this exam according to their Individualized Education Program (IEP), because of English Language Learners (ELL) status, or absence for at least some part of the exam.

8	2016-17			
8	2017-18			
8	2018-19			

As our network has not expanded through 8th grade yet, this data is not applicable.

Goal 2: Absolute Measure

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

METHOD

In New York State, ESSA school performance goals are met by showing that an absolute proportion of a school's students who have taken the mathematics test have scored at the partially proficient, or proficient and advanced performance levels (Levels 2 or 3 & 4). The percentage of students at each of these three levels is used to calculate a PI and determine if the school has met the MIP set each year by the state's ESSA accountability system. To achieve this measure, all tested students must have a PI value that equals or exceeds the state's 2018-19 mathematics MIP for all students of 107. The PI is the sum of the percent of students in all tested grades combined scoring at Level 2, plus two times the percent of students scoring at Level 3, plus two-and-a-half times the percent of students scoring at Level 4. Thus, the highest possible PI is 250.

RESULTS AND EVALUATION

As Brilla Veritas currently serves students in grades K-2, this data cannot be provided at this time.

Mathematics 2017-18 Performance Level Index (PI)				
Number in Cohort	Percent of Students at Each Performance Level			
	Level 1	Level 2	Level 3	Level 4
	[?]	[?]	[?]	[?]

Goal 2: Comparative Measure

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

METHOD

A school compares the performance of tested students enrolled in at least their second year to that of 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.[6]

RESULTS AND EVALUATION

As Brilla Veritas currently serves students in grades K-2, this data cannot be provided at this time.

Grade	Percent of Students at or Above Proficiency			
	Charter School Students In At Least 2nd Year		All District Students	
	Percent	Number Tested	Percent	Number Tested
--				

ADDITIONAL EVIDENCE

As Brilla Veritas currently serves students in grades K-2, this data cannot be provided at this time.

[6] Schools can acquire these data when the New York State Education Department releases its database containing grade level ELA and math test results for all schools and districts statewide. The NYSED announces the release of the data on its News Release webpage.

Mathematics Performance of Charter School and Local District by Grade Level and School Year

Grade	Percent of Students Enrolled in at Least their Second Year Who Are at Proficiency Compared to Local District Students					
	2016-17		2017-18		2018-19	
	Charter School	District	Charter School	District	Charter School	District
--						

Goal 2: Comparative Measure

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

METHOD

The Institute conducts a Comparative Performance Analysis, which compares the school's performance to that of demographically similar public schools statewide. The Institute uses a regression analysis to control for the percentage of economically disadvantaged students among all public schools in New York State. The Institute compares the school's actual performance to the predicted performance of public schools with a similar concentration of economically disadvantaged students. 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 requirement for achieving this measure.

Given the timing of the state's release of economically disadvantaged data and the demands of the data analysis, the 2017-18 analysis is not yet available. This report contains 2017-18 results, the most recent Comparative Performance Analysis available.

RESULTS AND EVALUATION

As Brilla Veritas currently serves students in grades K-2, this data cannot be provided at this time.

2017-18 Mathematics Comparative Performance by Grade Level

Grade	Percent Economically Disadvantaged	Number Tested	Percent of Students at Levels 3&4		Difference between Actual and Predicted	Effect Size
			Actual	Predicted		
--						

School's Overall Comparative Performance:
As Brilla Veritas currently serves students in grades K-2, this data cannot be provided at this time.

ADDITIONAL EVIDENCE

As Brilla Veritas currently serves students in grades K-2, this data cannot be provided at this time.

Mathematics Comparative Performance by School Year

School Year	Grades	Percent Economically Disadvantaged	Number Tested	Actual	Predicted	Effect Size
2015-16						
2016-17						
2017-18						

Goal 2: Growth Measure[7]

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

METHOD

This measure examines the change in performance of the same group of students from one year to the next and the progress they are making in comparison to other students with the same score in the previous year. The analysis only includes students who took the state exam in 2017-18 and also have a state exam score in 2016-17 including students who were retained in the same grade. Students with the same 2016-17 scores are ranked by their 2017-18 scores and assigned a percentile based on their relative growth in performance (student growth percentile). Students' growth percentiles are aggregated school-wide to yield a school's mean growth percentile. In order for a school to meet the measure, the school would have to achieve a mean growth percentile above the target of 50.

[7] See Guidelines for Creating a SUNY Accountability Plan for an explanation.

Given the timing of the state's release of Growth Model data, the 2018-19 analysis is not yet available. This report contains 2017-18 results, the most recent Growth Model data available.[8]

RESULTS AND EVALUATION

As Brilla Veritas currently serves students in grades K-2, this data cannot be provided at this time.

2017-18 Mathematics Mean Growth Percentile by Grade Level

Grade	Mean Growth Percentile	
	School	Target
--		50.0

ADDITIONAL EVIDENCE

As Brilla Veritas currently serves students in grades K-2, this data cannot be provided at this time.

Mathematics Mean Growth Percentile by Grade Level and School Year

Grade	Mean Growth Percentile			
	2015-16	2016-17	2017-18	Target
--				50.0

Goal 2: Optional Measure

Brilla College Prep students will outperform the local school district by 10 percentage points, as measured by the percentage at Levels 3 and 4 in the same grades on the state Math exam

METHOD:

As Brilla Veritas currently serves students in grades K-2, this data cannot be provided at this time.

SUMMARY OF THE MATHEMATICS GOAL

As Brilla Veritas currently serves students in grades K-2, this data cannot be provided at this time.

[8] Schools can acquire these data from the NYSED's business portal: portal.nysed.gov.

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.	Unable to Report at this Time
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.	Unable to Report at this Time
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.	Unable to Report at this Time
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. (Using 2017-18 results.)	Unable to Report at this Time
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. (Using the 2017-18 results.)	Unable to Report at this Time
Optional	Brilla College Prep students will outperform the local school district by 10 percentage points, as measured by the percentage at Levels 3 and 4 in the same grades on the state Math exam	Unable to Report at this Time

ACTION PLAN

Brilla has made a commitment to strengthening its mathematics program in the 2019-2020 school year. Each elementary school now fully implements the Math Stories, inquiry-based learning block in addition to our Eureka Curriculum in order to ensure consistent exposure and mastery opportunities of foundational operations and thinking skills. Moreover, with the addition of iReady Math to our blended learning program suite and the continued implementation of differentiated, small group instruction in mathematics in elementary school, we expect to make considerable gains. Additionally, our character-based initiatives programming will continue to include elements of mathematics in our regular morning meeting and advisory classes to ensure students are getting at-bats with grade-level standards.

In preparation for growth, and in recognition of the expertise needed to improve and sustain a high performing school, we have expanded our staff capacity to focus on continued improvement of our Math program by adding a Director of Instructional Development and Director of Elementary Content who work at the direction of the Chief Academic Officer. Given the transition to conceptual-based mathematics, the focus can be shifted towards deepening staff content knowledge and high-quality implementation of the curriculum. Additionally, the Director of Students Services, a returner, has been capacitated and will provide leadership capacity to our growing Student Services staff and focus on the alignment and execution of academic interventions for students identified as requiring services and students transitioning in our intervention cycle. The Student Services Team will begin creating differentiated materials to supplement our Tier 1 mathematics program that ensures inclusion and acquisition of numeracy skills is both related to the core content

as well as ensure these students make gains. Additionally, Brilla has identified programmatic weaknesses in the development of our English Language Learners through multiple data sources. Given the large population of ELLs the school serves, in 2018-2019 we capacitated the Veritas school principal to research and pilot best practices for ELL intervention and programming. By ensuring that both the elementary school has their own Student Services Manager, a more purposeful approach to programming can be implemented. Further, the instructional leadership team implemented a Learning Walk Protocol, modeled after Instructional Rounds, to develop a deeper approach to the collection and analysis of instructional moves based on differentiated data points, add coherence and structure to the professional development of school and grade level leaders, and provide ongoing content and instruction support around promising practices to all Brilla schools. These Learning Walks, now fully implemented, will provide centralized staff the opportunity to create responsive teacher and leader workshops to ensure fidelity and quality in implementation of the mathematics program.

Brilla will also continue to leverage professional development to strengthen instruction in mathematics. In order for students to have access to high-quality instruction that will lead to significant academic progress, teachers need to deeply understand the curriculum and content. It is critical that teachers have an understanding of the Common Core State 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 2019-2020 the focus will be to deepen teachers’ understanding of the inquiry, questioning, and mastery in mathematics.

GOAL 3: SCIENCE

Goal 3: Science

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

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 prepare 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 4th and 8th grade 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.

Goal 3: Absolute Measure

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

METHOD

As Brilla Veritas currently serves students in grades K-2, this data cannot be provided at this time.

RESULTS AND EVALUATION

As Brilla Veritas currently serves students in grades K-2, this data cannot be provided at this time.

Charter School Performance on 2018-19 State Science Exam
By All Students and Students Enrolled in At Least Their Second Year

Grade	Percent of Students at Proficiency of Students in At Least 2nd Year	
	Percent Proficient	Number Tested
4	N/A	N/A
8	N/A	N/A
All		

ADDITIONAL EVIDENCE

As Brilla Veritas currently serves students in grades K-2, this data cannot be provided at this time.

Science Performance by Grade Level and School Year

Grade	Percent of Students Enrolled in At Least Their Second Year at Proficiency					
	2016-17		2017-18		2018-19	
	Percent Proficient	Number Tested	Percent	Number Tested	Percent Proficient	Number Tested
4						
All						

Goal 3: Comparative Measure

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

METHOD

The school compares tested students enrolled in at least their second year to all tested students in the public school district of comparison. Comparisons are between the results for each grade in which the school had tested students in at least their second year and the results for the respective grades in the school district of comparison. Given the timing of the state's release of district science data, the 2018-19 comparative data may not yet be available. If not, schools should report comparison to the district's **2017-18** data.

RESULTS AND EVALUATION

As Brilla Veritas currently serves students in grades K-2, this data cannot be provided at this time.

2018-19 State Science Exam
Charter School and District Performance by Grade Level

Grade	Percent of Students at Proficiency			
	Charter School Students In At Least 2nd Year		All District Students[9]	
	Percent Proficient	Number Tested	Percent Proficient	Number Tested
4				
All				

ADDITIONAL EVIDENCE

As Brilla Veritas currently serves students in grades K-2, this data cannot be provided at this time.

Science Performance of Charter School and Local District
by Grade Level and School Year

Grade	Percent of Charter School Students at Proficiency and Enrolled in At Least their Second Year Compared to Local District Students					
	2016-17		2017-18		2018-19	
	Charter School	District	Charter School	District	Charter School	District
4						
8						
All						

SUMMARY OF THE SCIENCE GOAL

As Brilla Veritas currently serves students in grades K-2, this data cannot be provided at this time.

Type	Measure	Outcome
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 examination.	Unable to Report at this Time
Comparative	Each year, the percent of all tested students enrolled in at least their second year and performing at proficiency on the state exam will be greater than that of all students	Unable to Report at this Time

[9] This table uses the prior year's results as 2018-19 district science scores are not yet available.

	in the same tested grades in the school district of comparison.	

ACTION PLAN

As Brilla Veritas currently serves students in grades K-2, Brilla Veritas will continue to addend and build upon the foundational success of the Flagship school by using the same curriculum and instructional techniques.

GOAL 4: ESSA

Goal 4: ESSA

Brilla will remain in good standing according to the state's ESSA accountability system.

Goal 4: Absolute Measure

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

METHOD

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

RESULTS AND EVALUATION

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

ADDITIONAL EVIDENCE

Accountability Status by Year

Year	Status
2016-17	Good Standing
2017-18	Good Standing
2018-19	Good Standing

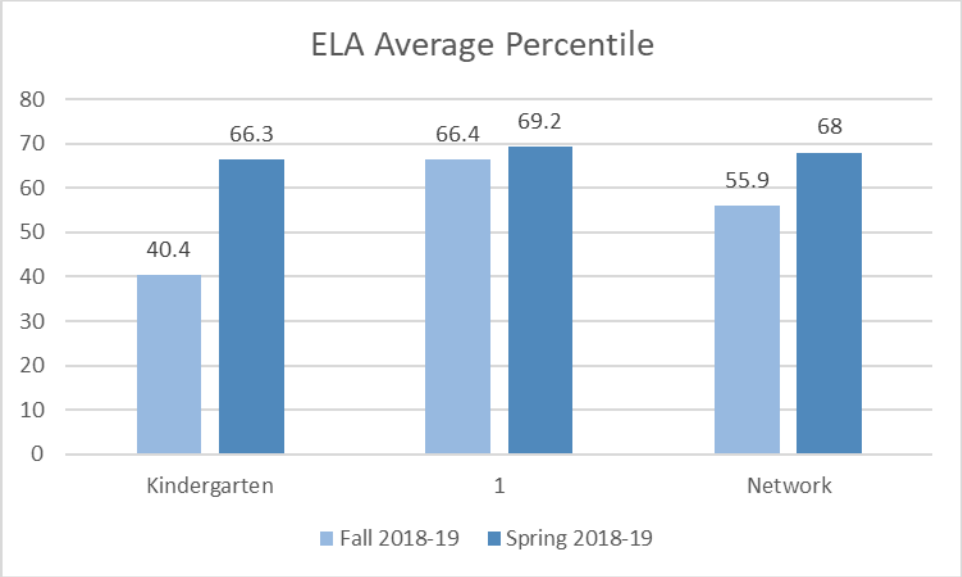
APPENDIX A: OPTIONAL GOALS

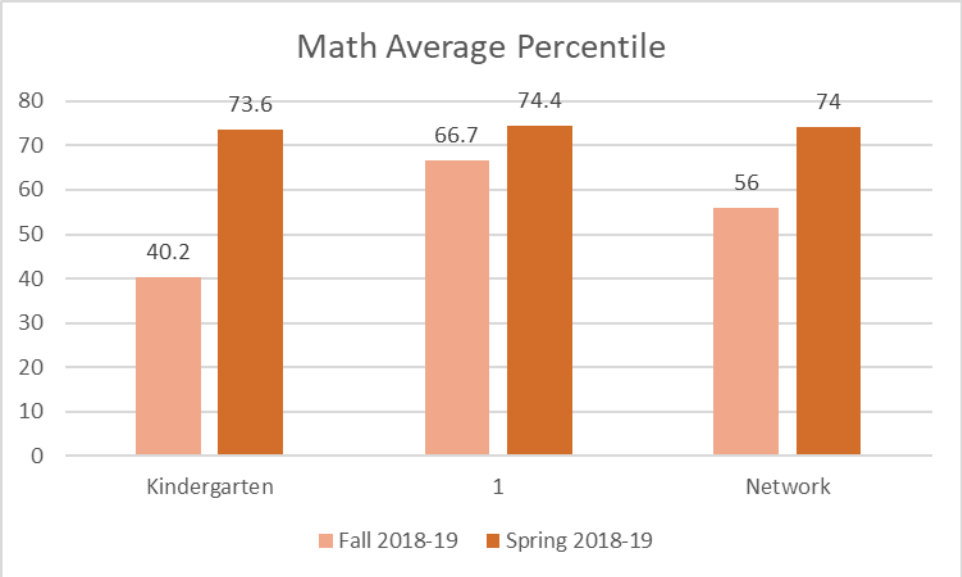
Goal 5: NWEA MAP PERCENTILE RANKING

Brilla will demonstrate sufficient progress on the NWEA MAP assessment.

Goal 5: Comparative Measure

At the end of each year the average percentile ranking will be at least 50% in reading and math.





METHOD

Each year, Brilla students, in all grades take the NWEA Measures of Academic Progress (MAP) Assessment. This nationally recognized, and nationally-normed, assessment allows Brilla to compare its progress to other schools and students across the country.

RESULTS

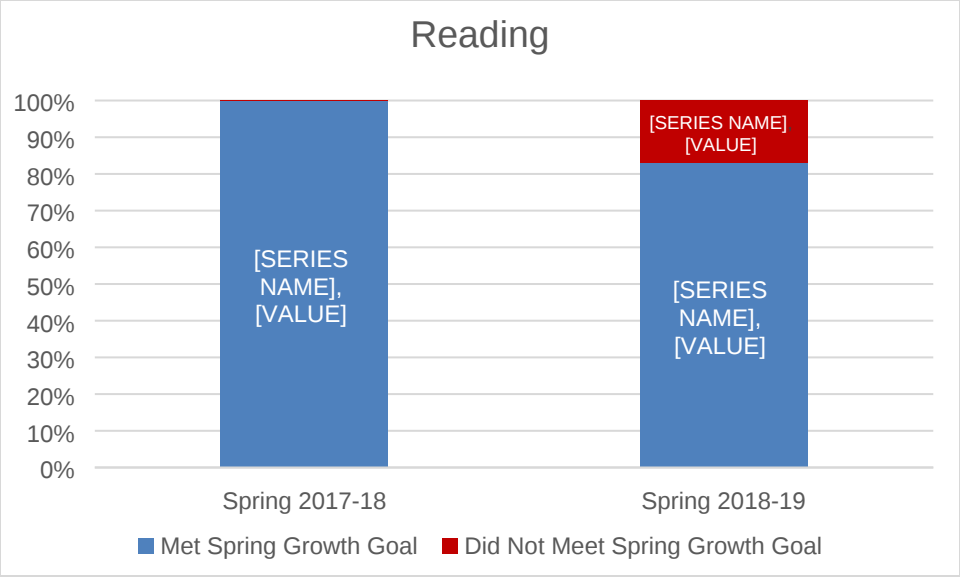
Based on the 2018-2019 results, students' average percentile ranking was above 50th percentile, with the average percentile of students being 68 for ELA and 74 for Math.

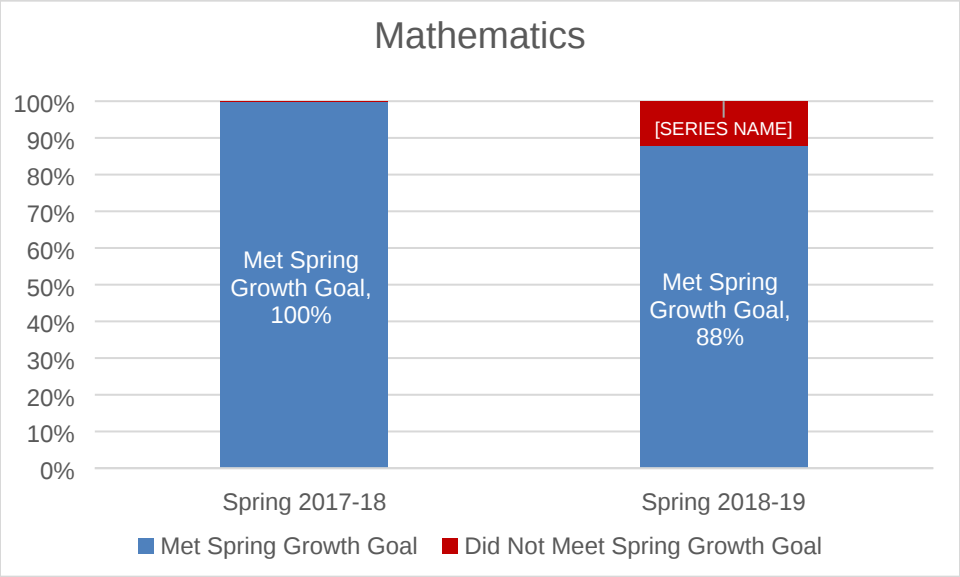
EVALUATION

Brilla Veritas exceeded this optional goal with an average percentile ranking of 68, 18 percentile points higher than the 50 percentile point target for ELA. For Math, Brilla exceeded this optional goal with an average percentile ranking of 74, 24 percentile points higher than the 50 percentile point target. In 2018-2019, Brilla made a strategic decision to enhance the utilization of data, specifically NWEA data and bi-weekly assessments to differentiate instruction to ensure that all students continued growth. An increase in average percentile, especially above the 50th percentile, is an aggregate indicator of successfully advancing student achievement.

Goal 5: Growth Measure

At the end of each year 60% of students will have achieved their growth target in reading and math based on mean growth in the latest norming study for students who had a starting RIT score in the same 10 point RIT blockClick here to enter text.





METHOD

Each year, Brilla students, in all grades take the NWEA Measures of Academic Progress (MAP) Assessment. This nationally recognized, and nationally-normed, assessment allows Brilla to compare its progress to other schools and students across the country.

RESULTS

83% of Brilla students met or exceeded their NWEA goals in ELA and 88% met or exceeded their NWEA goals in Math.

EVALUATION

Brilla exceeded this optional goal by 23% and 28%, respectively, in reading and math. NWEA states that the common expectation is for only 50% of students to meet their end-of-

year growth targets. At Brilla, we set aggressive growth targets for students below the 60th percentile using a specific algorithm that accounts for instructional time and the components of our model. These goals ensure students are outpacing their NWEA recommended goals.

Entry 4 Expenditures per Child

Last updated: 08/01/2019

BRILLA VERITAS CHARTER SCHOOLSection Heading

Financial Information

This information is required of ALL charter schools. Provide the following measures of fiscal performance of the charter school in Appendix B (Total Expenditures and Administrative Expenditures Per Child):

1. Total Expenditures Per Child

To calculate **'Total Expenditures per Child'** take total expenditures (from the unaudited 2018-19 Schedule of Functional Expenses) and divide by the year end FTE student enrollment. (Integers Only. No dollar signs or commas).

Note: The information on the Schedule of Functional Expenses on pages 41–43 of the Audit Guide can help schools locate the amounts to use in the two per pupil calculations: Audit Guide available within the portal or on the NYSED website at: http://www.p12.nysed.gov/psc/regentsoversightplan/otherdocuments/auditguide2018.pdf.

Line 1: Total Expenditures	3586712
Line 2: Year End FTE student enrollment	159
Line 3: Divide Line 1 by Line 2	22558

2. Administrative Expenditures per Child

To calculate **'Administrative Expenditures per Child'** To calculate "Administrative Expenditures per Child" first *add* together the following:

1. Take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the unaudited 2018 19 Schedule of Functional Expenses)

2. Any contracted administrative/management fee paid to other organizations or corporations

3. Take the total from above and divide it by the year end FTE enrollment. The relevant portion that must be included in this calculation is defined as follows:

Administrative Expenditures: Administration and management of the charter school includes the activities and personnel of the offices of the chief school officer, the finance or business offices, school operations personnel, data management and reporting, human resources, technology, etc. It also includes those administrative and management services provided by other organizations or corporations on behalf of the charter school for which the charter school pays a fee or other compensation. Do not include the FTE of personnel whose role is to directly support the instructional program.

Notes:
The information on the Schedule of Functional Expenses on pages 41–43 of the Audit Guide can help schools locate the amounts to use in the two per pupil calculations: http://www.p12.nysed.gov/psc/AuditGuide.html.
Employee benefit costs or expenditures should not be reported in the above calculations.

Line 1: Relevant Personnel Services Cost (Row)	192153
Line 2: Management and General Cost (Column)	303927
Line 3: Sum of Line 1 and Line 2	496080
Line 5: Divide Line 3 by the Year End FTE student enrollment	3120

Thank you.

BRILLA COLLEGE PREPARATORY CHARTER SCHOOL

BRONX, NEW YORK

AUDITED FINANCIAL STATEMENTS

OTHER FINANCIAL INFORMATION

AND

INDEPENDENT AUDITOR'S REPORTS

JUNE 30, 2019
(With Comparative Totals for 2018)

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Brilla College Preparatory Charter Schools

Report on the Financial Statements

We have audited the accompanying financial statements of Brilla College Preparatory Charter Schools, which comprise the statement of financial position as of June 30, 2019, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Brilla College Preparatory Charter Schools as of June 30, 2019, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited Brilla College Preparatory Charter Schools' June 30, 2018 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 16, 2018. In our opinion, the summarized comparative information presented herein as of June 30, 2018 and for the period from August 29, 2016 (date of inception) to June 30, 2018 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Report Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 30, 2019 on our consideration of Brilla College Preparatory Charter Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Brilla College Preparatory Charter Schools' internal control over financial reporting and compliance.

Mengel, Metzger, Barr & Co. LLP

Rochester, New York
October 30, 2019

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2019
(With Comparative Totals for 2018)

ASSETS	June 30, 2019	June 30, 2018
CURRENT ASSETS		
Cash and cash equivalents	$ 4,948,769	$ 4,298,063
Grants and other receivables	439,083	498,659
Prepaid expenses and other current assets	309,079	162,408
TOTAL CURRENT ASSETS	5,696,931	4,959,130
PROPERTY AND EQUIPMENT, net	1,025,637	1,182,611
OTHER ASSETS		
Security deposits	414,178	414,178
Cash in escrow	150,259	150,152
	564,437	564,330
TOTAL ASSETS	$ 7,287,005	$ 6,706,071
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Current portion of long-term debt	$ 85,868	$ 80,880
Accounts payable and accrued expenses	530,135	542,279
Accrued payroll and benefits	509,088	391,250
Deferred revenue	31,705	-
TOTAL CURRENT LIABILITIES	1,156,796	1,014,409
OTHER LIABILITIES		
Deferred lease liability	76,601	-
Long-term debt, net of unamortized debt issuance costs of $9,433 and $13,476 at June 30, 2019 and 2018, respectively	121,660	203,181
	198,261	203,181
TOTAL LIABILITIES	1,355,057	1,217,590
NET ASSETS - without donor restriction	5,931,948	5,488,481
TOTAL LIABILITIES AND NET ASSETS	$ 7,287,005	$ 6,706,071

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, 2019
(With Comparative Totals for 2018)

	Year Ended June 30, 2019	Period from August 29, 2016 (date of inception) to June 30, 2018
Revenue, gains and other support:		
Public school district:		
Resident student enrollment	$ 11,429,615	$ 9,495,436
Students with disabilities	1,150,906	929,286
Grants and contracts:		
State and local	58,440	284,771
Federal - Title and IDEA	655,199	560,533
Federal - other	437,734	533,012
NYC DOE Rental Assistance	2,523,191	1,700,000
TOTAL REVENUE, GAINS AND OTHER SUPPORT	16,255,085	13,503,038
Expenses:		
Program:		
Regular education	9,677,905	7,344,378
Special education	2,806,188	1,868,225
Total program services	12,484,093	9,212,603
Management and general	3,503,458	2,833,207
TOTAL OPERATING EXPENSES	15,987,551	12,045,810
SURPLUS FROM SCHOOL OPERATIONS	267,534	1,457,228
Support and other revenue:		
Contributions		
Foundations	52,000	800,000
Individuals	27,674	47,549
Fundraising	7,433	10,360
Interest income	55,691	692
Miscellaneous income	33,135	92,432
TOTAL SUPPORT AND OTHER REVENUE	175,933	951,033
CHANGE IN NET ASSETS	443,467	2,408,261
Net assets without donor restriction at beginning of year	5,488,481	-
Transfer of net assets from merger of Brilla College Preparatory Charter School effective July 1, 2017	-	3,080,220
NET ASSETS WITHOUT DONOR RESTRICTION AT END OF YEAR	$ 5,931,948	$ 5,488,481

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES

JUNE 30, 2019
(With Comparative Totals for 2018)

		Year ended June 30, 2019					
		Program Services			Supporting Services		
	No. of Positions	Regular Education	Special Education	Sub-total	Management and general	Total	Period from August 29, 2016 (date of inception) to June 30, 2018
Personnel services costs:							
Administrative staff personnel		$	$ 332,856	$ 1,636,186	$	$ 2,325,562	$ 1,746,184
Instructional personnel		1,303,330	1,129,896	4,552,838	689,376	4,552,838	3,421,195
Total salaries and wages	29	3,422,942	1,462,752	6,189,024		6,878,400	5,167,379
	72	4,726,272			689,376		
	101						
Fringe benefits and payroll taxes			257,398	1,083,886		1,201,497	824,108
Retirement benefits			32,655	137,656	-	152,683	112,696
Legal services		826,488	-		117,611	32,633	57,809
Accounting/Audit services		105,001			15,027	33,000	31,600
Management company fees			-	-	33,000	1,412,013	1,188,373
Other Purchased/Professional/Consulting Services			189,468	879,090	32,633	1,092,721	905,472
Building rent			450,135	2,195,421	1,412,013	2,807,801	1,480,000
Utilities		689,622			213,631	-	94,411
Repairs and maintenance		1,745,286			612,380		
Insurance expense		-	601	2,862		3,655	101,912
Supplies/Materials			12,652	61,658		78,852	69,809
Equipment/Furnishings			84,886	418,292		418,292	413,997
Leased equipment		2,261	4,424	21,390	19,194	27,343	21,455
Staff development		49,006	8,195	39,662		50,702	42,966
Marketing/Recruitment		333,406	36,233	172,990	5,953	220,973	146,289
Technology		16,966	27,647	136,355	11,040	155,924	81,600
Food services		31,467	26,520	129,689	47,983	165,891	131,567
Student services		136,757	502	2,352	19,569	2,352	7,103
Office expense		108,708	79,479	389,351	36,202	389,351	345,813
Travel and conferences		103,169	7,959	38,378		101,656	88,558
Depreciation and amortization		1,850	8,029	39,266		50,227	45,277
Other		309,872	106,212	504,062	63,278	643,605	632,943
		30,419	10,441	42,709	10,961	67,980	54,673
		31,237			139,543		
		$ 397,850	$ 2,806,188	$ 12,484,093	$ 3,503,458	$ 15,987,551	$ 12,045,810
		92,268					
		3,677,905					

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF CASH FLOWS

JUNE 30, 2019
(With Comparative Totals for 2018)

	Year ended June 30, 2019	Period from August 29, 2016 (date of inception) to June 30, 2018
CASH FLOWS - OPERATING ACTIVITIES		
Change in net assets	$ 443,467	$ 2,408,261
Adjustments to reconcile change in net assets to net cash provided from operating activities:		
Depreciation and amortization	643,605	632,943
Changes in certain assets and liabilities affecting operations:		
Grants and other receivables	59,576	(498,659)
Prepaid expenses and other current assets	(146,671)	(162,408)
Security deposits	-	(414,178)
Accounts payable and accrued expenses	(12,144)	542,279
Accrued payroll and benefits	117,838	391,250
Deferred revenue	31,705	-
Deferred lease liability	76,601	-
NET CASH PROVIDED FROM OPERATING ACTIVITIES	1,213,977	2,899,488
CASH FLOWS - INVESTING ACTIVITIES		
Transfer of net assets from merger of Brilla College Preparatory Charter School effective July 1, 2017	-	3,080,220
Purchases of property and equipment	(482,588)	(1,815,554)
Change in cash in escrow	(107)	(150,152)
NET CASH (USED FOR) PROVIDED FROM INVESTING ACTIVITIES	(482,695)	1,114,514
CASH FLOWS - FINANCING ACTIVITIES		
(Repayments) borrowings on long-term debt, net	(80,576)	284,061
NET CASH (USED FOR) PROVIDED FROM FINANCING ACTIVITIES	(80,576)	284,061
NET INCREASE IN CASH AND CASH EQUIVALENTS	650,706	4,298,063
Cash and cash equivalents at beginning of year	4,298,063	-
CASH AND CASH EQUIVALENTS AT END OF YEAR	$ 4,948,769	$ 4,298,063

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

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.

In August 2016, the Charter School's Board of Trustees signed a charter agreement with the Board of Regents of the State University of New York. The charter agreement was for a school named Brilla College Preparatory Charter School at Highbridge ("Highbridge"). The charter agreement was for five years. In May 2017, the Board of Regents of the State University of New York approved an order of consolidation and extension of the provisional charter which consolidated Brilla College Preparatory Charter School into Highbridge and amended the surviving education corporation name to Brilla College Preparatory Charter Schools, effective July 1, 2017. In conjunction with this merger, effective July 1, 2017, the original Brilla College Preparatory Charter School was dissolved. The Charter currently operates two charter schools, Brilla College Preparatory Charter School and Brilla College Preparatory Charter School Veritas.

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 October 2018, the SUNY Board of Trustees' Charter School Committee approved the initial five year charters for Brilla Caritas Charter School and Brilla Pax Charter School which will open in August of 2020.

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, 2019 or 2018.

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

Revenue and support recognition

Revenue from state and local governments resulting from the Charter School's charter status and based on the number of students enrolled is recorded when services are performed in accordance with the charter agreement.

Revenue from federal, state and local government grants and contracts are recorded by the Charter School when qualifying expenditures are incurred and billable or the requirements of the grant are met.

Contributions are recognized as revenue in the year the pledge is received and documented.

Contributions

Contributions received are recorded in the appropriate class of net assets depending on the existence of any donor restrictions. A contribution that is received and expended in the same year for a specific purpose is classified as revenue without donor restrictions.

Contributions are recorded as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities and changes in net assets as net assets released from restrictions.

Cash and cash equivalents

Cash and certificates of deposit balances are maintained at financial institutions located in New York and are insured by the FDIC up to $250,000 at each institution. The Charter School considers all highly liquid investments with a maturity of six months of 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 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. The amount restricted was $150,259 and $150,152 as of June 30, 2019 and 2018, respectively.

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, 2019 and 2018.

Property and equipment

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

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

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 transportation services, 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 year ended June 30, 2019 and the period August 29, 2016 (date of inception) to June 30, 2018.

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, 2017 through June 30, 2019 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 $155,900 and $81,600 for the year ended June 30, 2019 and the period from August 29, 2016 (date of inception) to June 30, 2018, respectively.

Deferred lease liability

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

Deferred revenue

The Charter School records grant revenue as deferred revenue until it is expended for the purpose of the grant, at which time it is recognized as revenue.

Security deposits

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

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

Use of estimates in the preparation of financial statements

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

Comparatives for the period ended June 30, 2018

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, 2018, from which the summarized information was derived.

Change in accounting principle

During August 2016 FASB issued Accounting Standards Update No. 2016-14 "*Not-for-Profit Entities (Topic 958) Presentation of Financial Statements of Not-for-Profit Entities*". The main provisions of ASU 2016-14 require a Not-For-Profit (NFP) to:

1) Present on the face of the statement of financial position amounts for two classes of net assets at the end of the period, rather than three classes. That is, an NFP will report amounts for *net assets with donor restrictions* and *net assets without donor restrictions,* as well as the currently required amount for total net assets.

2) Present on the face of the statement of activities the amount of the change in each of the two classes of net assets (noted in item 1) rather than that of the required three classes as in prior years. An NFP would continue to report the currently required amount of the change in total net assets for the period.

3) Continue to present on the face of the statement of cash flows the net amount for operating cash flows using either the direct or indirect method of reporting but no longer require the presentation or disclosure of the indirect method (reconciliation) if using the direct method.

4) Provide enhanced disclosures about:

   a) Composition of net assets with donor restrictions at the end of the period and how the restrictions affect the use of resources.

   b) Qualitative information that communicates how a NFP manages its liquid resources available to meet cash needs for general expenditures within one year of the statement of financial position date.

   c) Quantitative information, and additional qualitative information, that communicates the availability of an NFP's financial assets at the statement of financial position date to meet cash needs for general expenditures within one year of the statement of financial position date. Availability of a financial asset may be affected by (1) its nature, (2) external limits imposed by donors, grantors, laws, and contracts with others, and (3) internal limits imposed by Board of Trustee decisions.

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

d) Amounts of expenses by both their natural classification and their functional classification. That analysis of expenses is to be provided in one location.

e) Method(s) used to allocate costs among program and support functions

ASU 2016-14 is effective for financial statements beginning after December 15, 2017 and was applied retrospectively except for disclosures regarding liquidity and availability of resources, which are presented only for the current year. There was no effect on total assets or changes in net assets. The Charter School has adopted the amendments effective July 1, 2018.

New accounting pronouncements

Revenue from contracts with customers

In May 2014, the Financial Accounting Standards Board ("FASB") issued a new standard related to revenue recognition. Under the standard, revenue is recognized when a customer obtains control of promised goods or services in an amount that reflects the consideration the entity expects to receive in exchange for those goods or services. For nonpublic entities, the guidance in this new standard is effective for annual reporting periods beginning after December 15, 2018, and interim reporting periods within annual reporting periods beginning after December 15, 2019. 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.

Leases

In February 2016, the FASB issued a new standard related to leases to increase transparency and comparability among entities by requiring the recognition of right-of-use ("ROU") assets and lease liabilities on the balance sheet. 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 guidance in this new standard is effective for fiscal years beginning after December 15, 2019, and interim periods within fiscal years beginning after December 15, 2020. There has been an exposure draft proposed that would delay this ASU from the initial timetable and, if passed, will take effect for fiscal years beginning after December 15, 2020 and for interim periods with fiscal years beginning after December 15, 2021. 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.

Subsequent events

The Charter School has conducted an evaluation of potential subsequent events occurring after the statement of financial position date through October 30, 2019, which is the date the financial statements are available to be issued. No subsequent events requiring disclosure were noted.

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 year 2019.

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, 2019:

	Amount
Cash	$ 4,948,769
Grants and other receivables	439,083
Total financial assets available to management for general expenditures within one year	$ 5,387,852

NOTE C: PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	June 30,	
	2019	2018
Furniture and fixtures	$ 453,464	$ 368,845
Computer equipment and software	740,802	604,112
Office equipment	371,633	273,252
Leasehold improvements	2,121,302	1,958,405
	3,687,201	3,204,614
Less accumulated depreciation and amortization	2,661,564	2,022,003
	$ 1,025,637	$ 1,182,611

Total depreciation and amortization expense was approximately $643,600 and $632,900 for the year ended June 30, 2019 and the period from August 29, 2016 (date of inception) to June 30, 2018, respectively.

NOTE D: COMMITMENT

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

The Charter School will pay Seton a percentage of the total enrollment of students multiplied by the approved per pupil operating expenses, payable six times a year. The fee ranges from ten percent for the first three years of a school and then twelve percent thereafter. The fee for the year ended June 30, 2019 and the period from August 29, 2016 (date of inception) to June 30, 2018 was approximately $1,412,000 and $1,188,000, respectively. There was approximately $5,800 and $15,000 due to Seton at June 30, 2019 and 2018, respectively. There was also approximately $21,500 and $54,000 due from Seton, at June 30, 2019 and 2018, respectively.

NOTE E: SCHOOL FACILITIES

The Charter School currently subleases all of its facilities from Seton, totaling approximately 71,347 square feet of classrooms and office facilities along with 1,900 square feet of play-yard at June 30, 2019.

The Charter School subleases a property at East 144th Street under a non-cancelable lease agreement expiring in June 2023. The current monthly payment is $124,500 and will increase each year of the lease term by the agreed upon amount as described in the lease.

In November 2016, the Charter School signed an additional sublease for the middle school located on Courtlandt Avenue and made an additional security deposit of $100,000. The lease was to begin in August 2017 and go through June 2036 with two optional 5 year renewal options. In July 2018, the Charter School revised this agreement. The lease began on July 1, 2018. The current monthly payment is $49,250 and will increase each year of the lease term by the agreed upon amount as described in the lease. The Charter School had an additional sublease for additional space at this location through July 2019 for $54,000 per month.

The Charter School also signed a sublease agreement for a property located on College Avenue which commences in July 2019 and expires in June 2020 for $107,500 per month.

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. If improvements have not been met, the Charter School has the right to terminate the lease. If the lessor does fulfill the obligation, commencement shall be September 2020 and expire in June 2050. The payment will increase each year of the lease by the agreed upon amount as described in the lease. Since the lease is on a contingency and the Charter School has the right to terminate, the lease is not included in the future payments.

Rent expense was $2,807,800 and $1,480,000 for the year ended June 30, 2019 and the period from August 29, 2016 (date of inception) to June 30, 2018, respectively.

NOTE E: SCHOOL FACILITY, Cont'd

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

Year ending June 30,	Amount
2020	3,968,600
2021	2,751,300
2022	2,826,000
2023	2,902,700
2024	1,291,000
Thereafter	18,871,000
	$ 32,610,600

NOTE F: OPERATING LEASES

The Charter School leases office equipment under non-cancelable lease agreements expiring at various dates through October 2022. The approximate future minimum payments on these agreements are as follows:

Year ending June 30,	Amount
2020	$ 45,300
2021	44,800
2022	39,600
2023	4,800
	$ 134,500

NOTE G: LONG-TERM DEBT

The Charter School has a note payable with an unrelated party. Interest only payments were made through December 1, 2015 when principal repayments began. Monthly payments are $8,044, including interest at 6% for the term of the loan, which is 6 years, through November 2021. As of June 30, 2019 and 2018, the note had an outstanding principal balance of $216,961 and $297,537, respectively. On the accompanying statement of financial position, this amount is presented net of unamortized debt issuance costs of $9,433 and $13,476 at June 30, 2019 and 2018, respectively. The note payable has certain financial and reporting covenants. At June 30, 2019, the Charter School was in compliance with these covenants.

The approximate minimum payments based on the repayment terms are as follows:

Year ending June 30,	Amount
2020	$ 85,900
2021	91,200
2022	39,600
	$ 216,700

NOTE H: CONCENTRATIONS

At June 30, 2019 and 2018, approximately 5% and 45%, respectively, of grants and other receivables were due from New York State agencies.

At June 30, 2019 and 2018, approximately 90% and 44%, respectively, of grants and other receivables were due from Federal agencies.

During the year ended June 30, 2019 and the period August 29, 2016 (date of inception) to June 30, 2018, approximately 77% and 72% of total operating revenue and support came from per-pupil funding provided by New York State, respectively. The per-pupil rate is set annually by the State based on the school district in which the Charter School's students are located.

During the year ended June 30, 2019 and the period August 29, 2016 (date of inception) to June 30, 2018, approximately 15% and 12% of total operating revenue and support came from rental assistance provided by New York City Department of Education, respectively.

NOTE I: RETIREMENT PLAN

The Charter School sponsors a defined contribution 403(b) plan covering all regular employees. The Charter School may make a discretionary contribution to the plan. In 2018 the board approved the Charter School to make up to a 3% match of employee contributions. The Charter School contributed approximately $152,700 and $112,700 to the Plan for the year ended June 30, 2019 and the period August 29, 2016 (date of inception) to June 30, 2018, respectively.

NOTE J: CONTINGENCIES

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

NOTE K: FUNCTIONAL EXPENSES

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

NOTE L: NET ASSETS

Net assets without donor restrictions are as follows:

	June 30,	
	2019	2018
Property and equipment, net of debt	$ 818,109	$ 898,550
Undesignated	5,113,839	4,589,931
	$ 5,931,948	$ 5,488,481

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, 2019, and have issued our reports thereon dated October 30, 2019, 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, 2019, as a whole.

Mengel, Metzger, Barr & Co. LLP

Rochester, New York
October 30, 2019

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS BY CHARTER

YEAR ENDED JUNE 30, 2019

	Brilla College Preparatory	Veritas	Total
Revenue, gains and other support:			
Public school district			
Resident student enrollment	$ 8,927,154	$ 2,502,461	$ 11,429,615
Students with disabilities	868,924	281,982	1,150,906
Grants and contracts:			
State and local	45,037	13,403	58,440
Federal - Title and IDEA	523,166	132,033	655,199
Federal - other	90,952	346,782	437,734
NYC DOE Rental Assistance	1,877,191	646,000	2,523,191
TOTAL REVENUE, GAINS AND OTHER SUPPORT	12,332,424	3,922,661	16,255,085
Expenses:			
Program:			
Regular education	7,376,049	2,301,856	9,677,905
Special education	2,210,872	595,316	2,806,188
TOTAL PROGRAM EXPENSES	9,586,921	2,897,172	12,484,093
Management and general	2,737,442	766,016	3,503,458
TOTAL OPERATING EXPENSES	12,324,363	3,663,188	15,987,551
SURPLUS FROM SCHOOL OPERATIONS	8,061	259,473	267,534
Support and other revenue:			
Contributions			
Foundations	-	52,000	52,000
Individuals	19,922	7,752	27,674
Fundraising	2,961	4,472	7,433
Interest income	55,521	170	55,691
Miscellaneous income	20,367	12,768	33,135
TOTAL SUPPORT AND OTHER REVENUE	98,771	77,162	175,933
CHANGE IN NET ASSETS	106,832	336,635	443,467
Net assets at beginning of year	4,756,418	732,063	5,488,481
NET ASSETS AT END OF YEAR	$ 4,863,250	$ 1,068,698	$ 5,931,948

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES BY CHARTER

YEAR ENDED JUNE 30, 2019

		Brilla College Preparatory				
		Program Services			Supporting Services	
	No. of Positions	Regular Education	Special Education	Sub-total	Management and general	Total
Personnel Services Costs:						
Administrative staff personnel	23	$ 937,959	$ 254,674	$ 1,192,633	$ 483,995	$ 1,676,628
Instructional personnel	55	2,656,337	879,717	3,536,054		3,536,054
Total salaries and wages	78	3,594,296	1,134,391	4,728,687	483,995	5,212,682
Fringe benefits and payroll taxes		691,406	218,214	909,620	93,102	1,002,722
Retirement benefits		86,025	27,150	113,175	11,584	124,759
Legal services		-	-	-	28,370	28,370
Accounting/Audit services		-	-	-	24,507	24,507
Management company fees		-	-	-	1,140,541	1,140,541
Other Purchased/Professional/Consulting Services		426,720	129,632	556,352	174,685	731,037
Building rent		1,332,640	361,837	1,694,477	467,324	2,161,801
Repairs and maintenance		2,038	553	2,591	715	3,306
Insurance expense		37,649	10,222	47,871	13,202	61,073
Supplies/Materials		235,396	63,914	299,310	-	299,310
Equipment/Furnishings		13,798	3,746	17,544	4,839	22,383
Leased equipment		25,393	6,895	32,288	8,905	41,193
Staff development		106,927	29,310	136,237	37,497	173,734
Marketing/Recruitment		76,222	20,696	96,918	13,450	110,368
Technology		77,235	20,971	98,206	27,085	125,291
Food services		1,850	502	2,352	-	2,352
Student services		228,931	62,159	291,090	-	291,090
Office expense		25,206	6,844	32,050	48,154	80,204
Travel and conferences		23,369	6,345	29,714	8,195	37,909
Depreciation and amortization		366,352	99,472	465,824	128,471	594,295
Other		24,596	8,019	32,615	22,821	55,436
		$ 7,376,049	$ 2,210,872	$ 9,586,921	$ 2,737,442	$ 12,324,363

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES BY CHARTER

YEAR ENDED JUNE 30, 2019

		Veritas				
		Program Services			Supporting Services	
	No. of Positions	Regular Education	Special Education	Sub-total	Management and general	Total
Personnel Services Costs:						
Administrative staff personnel	6	$ 365,371	$ 78,182	$ 443,553	$ 205,381	$ 648,934
Instructional personnel	17	766,605	250,179	1,016,784		1,016,784
Total salaries and wages	23	1,131,976	328,361	1,460,337	205,381	1,665,718
Fringe benefits and payroll taxes		135,082	39,184	174,266	24,509	198,775
Retirement benefits		18,976	5,505	24,481	3,443	27,924
Legal services		-	-	-	4,263	4,263
Accounting/Audit services		-	-	-	8,493	8,493
Management company fees		-	-	-	271,472	271,472
Other Purchased/Professional/Consulting Services		262,902	59,836	322,738	38,946	361,684
Building rent		412,646	88,298	500,944	145,056	646,000
Repairs and maintenance		223	48	271	78	349
Insurance expense		11,357	2,430	13,787	3,992	17,779
Supplies/Materials		98,010	20,972	118,982	-	118,982
Equipment/Furnishings		3,168	678	3,846	1,114	4,960
Leased equipment		6,074	1,300	7,374	2,135	9,509
Staff development		29,830	6,923	36,753	10,486	47,239
Marketing/Recruitment		32,486	6,951	39,437	6,119	45,556
Technology		25,934	5,549	31,483	9,117	40,600
Student services		80,941	17,320	98,261	-	98,261
Office expense		5,213	1,115	6,328	15,124	21,452
Travel and conferences		7,868	1,684	9,552	2,766	12,318
Depreciation and amortization		31,498	6,740	38,238	11,072	49,310
Other		7,672	2,422	10,094	2,450	12,544
		$ 2,301,856	$ 595,316	$ 2,897,172	$ 766,016	$ 3,663,188

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

SCHEDULE OF ACTIVITIES

	Year ended June 30, 2019	Year ended June 30, 2018	Period from August 29, 2016 (date of inception) to June 30, 2017	Period from August 29, 2016 (date of inception) to June 30, 2018
Revenue, gains and other support:				
Public school district:				
Resident student enrollment	$ 11,429,615	$ 9,495,436	$ -	$ 9,495,436
Students with disabilities	1,150,906	929,286	-	929,286
Grants and contracts:				
State and local	58,440	284,771	-	284,771
Federal - Title and IDEA	655,199	459,963	-	459,963
Federal - other	437,734	354,276	279,306	633,582
NYC DOE Rental Assistance	2,523,191	1,700,000	-	1,700,000
TOTAL REVENUES, GAINS AND OTHER SUPPORT	16,255,085	13,223,732	279,306	13,503,038
Personnel services costs:				
Administrative staff personnel	2,325,562	1,588,515	157,669	1,746,184
Instructional personnel	4,552,838	3,421,195	-	3,421,195
Total salaries and staff	6,878,400	5,009,710	157,669	5,167,379
Fringe benefits and payroll taxes	1,201,497	806,680	17,428	824,108
Retirement benefits	152,683	108,644	4,052	112,696
Legal services	32,633	38,658	19,151	57,809
Accounting/Audit services	33,000	31,600	-	31,600
Management company fees	1,412,013	1,188,373	-	1,188,373
Other Purchased/Professional/Consulting Services	1,092,721	870,241	35,231	905,472
Building rent	2,807,801	1,480,000	-	1,480,000
Repairs and maintenance	3,655	101,912	-	101,912
Insurance	78,852	54,336	15,473	69,809
Utilities	-	94,411	-	94,411
Supplies/Materials	418,292	391,969	22,028	413,997
Equipment/Furnishings	27,343	18,715	2,740	21,455
Leased equipment	50,702	42,966	-	42,966
Staff development	220,973	145,367	922	146,289
Marketing/Recruitment	155,924	72,824	8,776	81,600
Technology	165,891	130,455	1,112	131,567
Food services	2,352	7,103	-	7,103
Student services	389,351	345,641	172	345,813
Office expense	101,656	87,851	707	88,558
Travel and conferences	50,227	36,160	9,117	45,277
Depreciation and amortization	643,605	632,943	-	632,943
Other	67,980	53,823	850	54,673
TOTAL OPERATING EXPENSES	15,987,551	11,750,382	295,428	12,045,810
SURPLUS (DEFICIT) FROM SCHOOL OPERATIONS	267,534	1,473,350	(16,122)	1,457,228
Support and other revenue:				
Contributions				
Foundations	52,000	800,000	-	800,000
Individuals	27,674	47,549	-	47,549
Fundraising	7,433	10,360	-	10,360
Interest income	55,691	368	324	692
Miscellaneous income	33,135	92,432	-	92,432
TOTAL SUPPORT AND OTHER REVENUE	175,933	950,709	324	951,033
CHANGE IN NET ASSETS	$ 443,467	$ 2,424,059	$ (15,798)	$ 2,408,261

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

REPORT TO THE FINANCE COMMITTEE

JUNE 30, 2019

October 30, 2019

Finance 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, 2019, and have issued our report thereon dated October 30, 2019. 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 May 8, 2019, 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 conformity with accounting principles generally accepted in the United States of America and *Governmental Auditing Standards*. 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.

We did not identify any deficiencies in internal control that we consider to be material weaknesses.

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 experiences outsourced finance team who reviews the draft financial statements prior to issuance and accepts responsibility for them.

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. As described in Note A to the financial statements, during the year Brilla College Preparatory Charter Schools changed its financials statement presentation by adopting FASB Accounting Standard Update 2016-14, *Presentation of Financial Statements of Not-For-Profit Entities*. 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. Management has corrected all such misstatements. In addition, none of the misstatements identified by us as a result of our audit procedures and corrected by management were material either individually or in the aggregate, to the financial statements taken as a whole.

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.

Internal Control Matters

We did not identify any deficiencies in internal control that we considered to be material weaknesses.

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 CFO who reviews draft financial statements prior to issuance and accepts responsibility for them.

Should you desire further information concerning these matters, Shelby Stenson or Kate Welc 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, Finance 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,

Mengel, Metzger, Barr & Co. LLP

MENGEL, METZGER, BARR & CO. LLP

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, 2019

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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, 2019 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 30, 2019.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Mengel, Metzger, Barr & Co. LLP

Rochester, New York
October 30, 2019

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

Board of Trustees
Brilla College Preparatory Charter Schools

Report on Compliance for Each Major Federal Program

We have audited Brilla College Preparatory Charter Schools' compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of Brilla College Preparatory Charter Schools' major federal programs for the year ended June 30, 2019. Brilla College Preparatory Charter Schools' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Brilla College Preparatory Charter Schools complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control over Compliance

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

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

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

Purpose of this Report

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

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

We have audited the financial statements of Brilla College Preparatory Charter Schools as of and for the year ended June 30, 2019, and have issued our report thereon dated October 30, 2019, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Mengel, Metzger, Barr & Co. LLP

Rochester, New York
October 30, 2019

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2019

	Federal CFDA Number	Pass-through Grantor's Number	Total Federal Expenditures
U.S. Department of Education:			
Passed through NYS Department of Education			
Title I - Grants to Local Educational Agencies	84.010	0021	$ 459,829
Title IIA - Improving Teacher Quality	84.367	0147	59,821
Title III - English Language Learners Students	84.031A	0293	19,551
Title IV - Student Support and Academic Enrichment	84.424	0204	35,936
Charter School Program - Grant for Replication and Expansion of High-Quality Charter Schools	84.282M	U282M170049	310,632
TOTAL DEPARTMENT OF EDUCATION			885,769
TOTAL ALL PROGRAMS			$ 885,769

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, 2019

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

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

Federal Awards

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

Identification of major program:

CFDA Number:	*Name of Federal Program or Cluster:*
84.010	Title I - Grants to Local Educational Agencies

Dollar threshold used to distinguish between type A and type B programs:	$750,000			
Auditee qualified as low-risk auditee?	____	yes	x	no

BRILLA COLLEGE PREPARATORY CHARTER SCHOOLS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Cont'd

YEAR ENDED JUNE 30, 2019

FINDING – FINANCIAL STATEMENT AUDIT

None.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None.

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

None.

BRILLA
Public Charter Schools

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

This representation letter is provided in connection with your audit of the financial statements of Brilla College Preparatory Charter Schools, which comprise the statement of financial position as of June 30, 2019, 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, for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

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

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

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated May 8, 2019, for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.

- The financial statements referred to above have been fairly presented in accordance with U.S. GAAP and include all proper classifications, required supplementary information, and note disclosures.

- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

- With regard to nonaudit services performed by you, we acknowledge and our responsibility to:
    - Assume all management responsibilities;
    - Oversee the services by designating an individual who possesses suitable skill, knowledge, or experience;
    - Evaluate the adequacy and results of the services performed; and
    - Accept responsibility for the results of the services.

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- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted for disclosed.

- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.

- We have complied with all contractual agreements, grants, and donor restrictions.

- We have maintained an appropriate composition of assets in amounts needed to comply with all donor restrictions.

- We have accurately presented the entity's position regarding taxation and tax-exempt status.

- The bases used for allocation of functional expenses are reasonable and appropriate.

- We have included in the financial statements all assets and liabilities under the entity's control.
- Net assets presented in the statement of financial position are appropriately classified, and reclassifications between net asset classes are appropriate.

- The basis used for the allocation of functional expenses is reasonable.

- Internal controls over the receipt and recording of contributions are adequate.

- We have designed, implemented, and maintained adequate internal controls over the receipt and recording of contributions.

- Reclassifications between net asset classes are proper.

- Methods and significant assumptions used by management to determine fair values, their consistency in application, and the completeness and adequacy of fair value information for financial statement measurement and disclosure purposes are appropriate.

- We have reviewed the Organization's draft financial statements prepared by you based upon financial information we provided to you. We have reviewed all supporting schedules and accept full responsibility for the Organization's consolidated financial statements prepared in accordance with U.S. GAAP.

- We have considered the accounting and reporting requirements of FASB ASC 740-10. We believe there are no material liabilities (or reduction in amounts refundable) required for unrecognized tax benefits related to our tax positions, as defined and described in FASB ASC 740-10-20.

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Information Provided

- We have provided you with:
  - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters;
  - Minutes of the meetings of the Board of Trustees and other committees, or summaries of actions of recent meetings for which minutes may not yet have been prepared;
  - Additional information that you have requested from us for the purpose of the audits; and
  - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

- All transactions have been recorded in the accounting records and are reflected in the financial statements.

- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - Management;
  - Employees who have significant roles in internal control; or
  - Others when the fraud could have a material effect on the financial statements.

- We have no knowledge of any instances, that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance, whether communicated by employees, former employees, vendors, regulators, or others.

- We have no knowledge of any instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

- We have no knowledge of any instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- We have a process to track the status of audit findings and recommendations.

- We have identified for you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

- We have provided views on your reported audit findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.

- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.

- We are not aware of any known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.

- The Organization has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.

- There are no guarantees, whether written or oral, under which the Organization is contingently liable.

- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts.

- There are no:
  - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.
  - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with FASB Accounting Standards Codification (ASC) 450, *Contingencies* and we have not consulted with legal counsel concerning litigation or claims.
  - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by ASC-450.

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

- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

- We have identified and disclosed to you the Organization's lease agreements and contracts.

Single Audit

With respect to federal awards, we represent the following to you:

- We are responsible for understanding and complying with and have complied with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative

Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) as applicable.

- We are responsible for the preparation and presentation of the schedule of expenditures of federal awards in accordance with Uniform Guidance.

- We believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with Uniform Guidance.

- As part of your audit(s), you prepared the draft financial statements and related notes and schedule of expenditures of federal awards. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and schedule of expenditures of federal awards.

- The methods of measurement or presentation have not changed from those used in the prior period.

- We believe the significant assumption or interpretations underlying the measurement or presentation of the schedule of expenditure of federal awards, and the basis of our assumptions and interpretations, are reasonable and appropriate in the circumstances.

- We are responsible for including the auditor's report on the schedule of expenditures of federal awards in any document that contains the schedule and that indicates that the auditor has reported on such information.

- When the schedule of expenditures of federal awards is not presented with the audited financial statements, management will make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by the entity of the schedule of expenditures of federal awards and the auditor's report thereon.

- We have, in accordance with Uniform Guidance, identified in the schedule of expenditures of federal awards, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, food commodities, direct appropriations, and other assistance.

- We are responsible for complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major federal program; and we have complied, in all material respects, with these requirements.

- We have provided to you our interpretations of any compliance requirements that have varying interpretations.

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- We are responsible for establishing and maintaining effective internal control over compliance requirements applicable to federal programs that provide reasonable assurance that we are managing our federal awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal programs. Also, no changes have been made in the internal control system to the date of this letter that might significantly affect internal control, including any corrective action taken with regard to significant deficiencies, including material weaknesses, reported in the schedule of findings and questioned costs.

- We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relating to federal programs.

- We have received no requests from a federal agency to audit one or more specific programs as a major program.

- We have identified and disclosed to you all amounts questioned and any known noncompliance with the requirements of federal awards, including the results of other audits or program reviews. We also know of no instances of noncompliance occurring subsequent to the end of the period audited.

- We have charged costs to federal awards in accordance with applicable cost principles, including amounts claimed or used for matching determined in accordance with relevant guidelines in the Uniform Guidance.

- We have made available to you all documentation related to the compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.

- Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared (and are prepared on a basis consistent with the schedule of expenditures of federal awards).

- The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.

- We have charged costs to federal awards in accordance with the provisions of the Uniform Guidance.

- We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.

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- We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.

- We are responsible for and have accurately completed the appropriate sections of the Data Collection Form as required by Uniform Guidance, and we are responsible for preparing and implementing a correction action plan for each audit finding.

- We have disclosed all contracts or other agreements with service organizations and disclosed to you all communications from these service organizations relating to noncompliance at the organizations.

- We have reviewed, approved, and taken responsibility for the financial statements and related notes and an acknowledgment of the auditor's role in the preparation of this information.

- We have disclosed to you the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.

In addition:

- We are responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major federal program; and we have complied with these direct and material compliance requirements.

- We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provide reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award that could have a material effect on our federal programs. Also, no changes have been made in the internal over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance have occurred subsequent to the period covered by the auditor's report.

- We are responsible for and have accurately completed the appropriate sections of the Data Collection Form and we are responsible for taking corrective action on audit findings of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.

BRILLA
Public Charter Schools

Supplementary Information in Relation to the Financial Statements as a Whole

- We acknowledge our responsibility for the presentation of the required supplementary information in accordance with U.S. GAAP.
- We believe the required supplementary information, including its form and content, is measured and fairly presented in accordance with U.S. GAAP.
- The methods of measurement or presentation have not changed from those used in the prior period.
- We have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of supplementary information

Very truly yours,

BRILLA COLLEGE PREPRATORY CHARTER SCHOOLS

10-28-2019

Matt Salvatierra
Chief Financial and Operating Officer

SUNY Charter Schools Institute
The State University of New York

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

Charter School Name:	Brilla Veritas Charter School
Audit Period:	2018-19
Prior Period:	2017-18
Report Due Date:	Friday, November 01, 2019
Date Submitted:	Thursday, October 31, 2019
School Fiscal Contact Name:	Matt Salvatierra
School Fiscal Contact Email:	[redacted]
School Fiscal Contact Phone:	
School Audit Firm Name:	Mengel Metzger Barr & Co, LLP
School Audit Contact Name:	Shelby Stenson
School Audit Contact Email:	[redacted]
School Audit Contact Phone:	

Please submit the Annual Financial Statement and other associated documents
to BOTH
SUNY Charter Schools Institute
AND
New York State Education Department

SUNY CHARTER SCHOOLS INSTITUTE - Reporting Requirements:

Online Portal: https://my.epicenternow.org/home.aspx

Required 8 Items:

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

And, if applicable:

The additional items listed below should be included if applicable. Please explain the reason(s) if the items are not included.

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

		If not included, state the reason(s) below. Or, *if not applicable fill in* **"N/A"**):
4)	Management Letter	
5)	Management Letter Response	N/A
6)	Form 990; or Extension Form 8868	
7)	Federal Single Audit/ Uniform Guidance in 2 CFR Part 200, Subpart F	

8)	Corrective Action Plan	N/A - No Corrective Action

NEW YORK STATE EDUCATION DEPARTMENT - Reporting Requirements:

Online Portal: https://nysed-cso-reports.myreviewroom.com/

Required Items:

1) This transmital form (a copy of the Excel file containing the four schedules Does NOT need to be included);
2) Audited Financial Report;

And, if applicable:

3) Management Letter and Response;
4) Federal Single Audit/Uniform Guidance in 2 CFR Part 200, Subpart F.

BRILLA VERITAS CHARTER SCHOOL
Statement of Financial Position
as of June 30, 2019

ASSETS	2018-19	2017-18
CURRENT ASSETS		
Cash and cash equivalents	$ 4,948,769	$ 4,298,063
Grants and contracts receivable	439,083	498,659
Accounts receivables	-	-
Prepaid expenses	309,079	162,408
Contributions and other receivables	-	-
TOTAL CURRENT ASSETS	5,696,931	4,959,130
PROPERTY, BUILDING AND EQUIPMENT, net	1,025,637	1,182,611
OTHER ASSETS	564,437	564,330
TOTAL ASSETS	**7,287,005**	**6,706,071**
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable and accrued expenses	$ 530,135	$ 542,279
Accrued payroll and benefits	509,088	391,250
Deferred Revenue	-	-
Current maturities of long-term debt	85,868	80,880
Short Term Debt - Bonds, Notes Payable	-	-
Other	31,705	-
TOTAL CURRENT	1,156,796	1,014,409
LONG-TERM LIABILITIES		
Deferred Rent	76,601	-
All other long-term debt and notes payable, net current maturities	121,660	203,181
LIABILITIES	198,261	203,181
TOTAL LIABILITIES	1,355,057	1,217,590
NET ASSETS		
Unrestricted	5,931,948	5,488,481
Temporarily restricted	-	-
TOTAL NET ASSETS	5,931,948	5,488,481

TOTAL LIABILITIES AND NET ASSETS	**7,287,005**	**6,706,071**
CK - Should be zero	-	-

BRILLA VERITAS CHARTER SCHOOL
Statement of Activities
as of June 30, 2019

	2018-19			2017-18
	Unrestricted	Temporarily Restricted	Total	Total
REVENUE, GAINS AND OTHER SUPPORT				
Public School District				
Resident Student Enrollment	$ 2,502,461	$ -	$ 2,502,461	$ 1,707,058
Students with disabilities	281,982	-	281,982	121,975
Grants and Contracts				
State and local	13,403	-	13,403	247,329
Federal - Title and IDEA	132,033	-	132,033	109,072
Federal - Other	346,782	-	346,782	497,512
Other	-	-	-	-
NYC DoE Rental Assistance	646,000	-	646,000	370,000
Food Service/Child Nutrition Program	-	-	-	-
TOTAL REVENUE, GAINS AND OTHER SUPPORT	3,922,661	-	3,922,661	3,052,946
EXPENSES				
Program Services				
Regular Education	$ 2,301,856	$ -	$ 2,301,856	$ 1,644,148
Special Education	595,316	-	595,316	276,793
Other Programs	-	-	-	-
Total Program Services	2,897,172	-	2,897,172	1,920,941
Management and general	766,016	-	766,016	755,284
Fundraising		-	-	-
TOTAL OPERATING EXPENSES	3,663,188	-	3,663,188	2,676,225
SURPLUS / (DEFICIT) FROM SCHOOL OPERATIONS	259,473	-	259,473	376,721
SUPPORT AND OTHER REVENUE				
Contributions				
Foundations	$ 52,000	$ -	$ 52,000	$ 327,775
Individuals	7,752	-	7,752	-
Corporations	-	-	-	-
Fundraising	4,472	-	4,472	1,250
Interest income	170	-	170	324
Miscellaneous income	12,768	-	12,768	25,993
Net assets released from restriction	-	-	-	-
TOTAL SUPPORT AND OTHER REVENUE	77,162	-	77,162	355,342

CHANGE IN NET ASSETS	336,635	-	336,635	732,063
NET ASSETS BEGINNING OF YEAR	732,063	-	732,063	-
PRIOR YEAR/PERIOD ADJUSTMENTS	-	-	-	-
NET ASSETS END OF YEAR	$ 1,068,698	$ -	$ 1,068,698	$ 732,063

BRILLA VERITAS CHARTER SCHOOL
Statement of Cash Flows
as of June 30, 2019

	2018-19	2017-18
CASH FLOWS - OPERATING ACTIVITIES		
Increase (decrease) in net assets	$ 443,467	$ 2,408,261
Revenues from School Districts	-	-
Accounts Receivable	-	-
Due from School Districts	-	-
Depreciation	643,605	632,943
Grants Receivable	59,576	(498,659)
Due from NYS	-	-
Grant revenues	-	-
Prepaid Expenses	(146,671)	(162,408)
Accounts Payable	(12,144)	542,279
Accrued Expenses	117,838	391,250
Accrued Liabilities	-	-
Contributions and fund-raising activities	-	-
Miscellaneous sources	-	-
Deferred Revenue	31,705	-
Interest payments	-	-
Deferred Lease Liability	76,601	-
Security Deposits	-	(414,178)
NET CASH PROVIDED FROM OPERATING ACTIVITIES	$ 1,213,977	$ 2,899,488
CASH FLOWS - INVESTING ACTIVITIES		
Purchase of equipment	(482,588)	(1,815,554)
Other	(107)	2,930,068
NET CASH PROVIDED FROM INVESTING ACTIVITIES	$ (482,695)	$ 1,114,514
CASH FLOWS - FINANCING ACTIVITIES		
Principal payments on long-term debt	(80,576)	284,061
Other	-	-
NET CASH PROVIDED FROM FINANCING ACTIVITIES	$ (80,576)	$ 284,061
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	$ 650,706	$ 4,298,063
Cash at beginning of year	-	-
CASH AND CASH EQUIVALENTS AT END OF YEAR	$ 650,706	$ 4,298,063

BRILLA VERITAS CHARTER SCHOOL
Statement of Functional Expenses
as of June 30, 2019

		2018-19						
		Program Services				Supporting Services		
	No. of Positions	Regular Education	Special Education	Other Education	Total	Fund-raising	Management and General	Total
Personnel Services Costs		$	$	$	$	$	$	$
Administrative Staff Personnel	6.00	365,371	78,182	-	443,553	-	205,381	205,381
Instructional Personnel	17.00	766,605	250,179	-	1,016,784	-	-	-
Non-Instructional Personnel	-	-	-	-	-	-	-	-
Total Salaries and Staff	23.00	1,131,976	328,361	-	1,460,337	-	205,381	205,381
Fringe Benefits & Payroll Taxes		135,082	39,184	-	174,266	-	24,509	24,509
Retirement		18,976	5,505	-	24,481	-	3,443	3,443
Management Company Fees		-	-	-	-	-	271,472	271,472
Legal Service		-	-	-	-	-	4,263	4,263
Accounting / Audit Services		-	-	-	-	-	8,493	8,493
Other Purchased / Professional / Consulting Services		262,902	59,836	-	322,738	-	38,946	38,946
Building and Land Rent / Lease / Facility Finance Interes		412,646	88,298	-	500,944	-	145,056	145,056
Repairs & Maintenance		223	48	-	271	-	-	-
Insurance		11,357	2,430	-	13,787	-	78	78
Utilities		-	-	-	-	-	-	-
Supplies / Materials		98,010	20,972	-	118,982	-	3,992	3,992
Equipment / Furnishings		3,168	678	-	3,846	-	1,114	1,114
Staff Development		37,698	8,607	-	46,305	-	13,252	13,252
Marketing / Recruitment		32,486	6,951	-	39,437	-	6,119	6,119
Technology		25,934	5,549	-	31,483	-	9,117	9,117
Food Service		-	-	-	-	-	-	-
Student Services		80,941	17,320	-	98,261	-	-	-
Office Expense		5,213	1,115	-	6,328	-	15,124	15,124
Depreciation		31,498	6,740	-	38,238	-	11,072	11,072
OTHER		13,746	3,722	-	17,468	-	4,585	4,585
Total Expenses		$ 2,301,856	$ 595,316	$ -	$ 2,897,172	$ -	$ 766,016	$ 766,016

	2017-18
Total	
$	$
648,934	463,614
1,016,784	635,913
-	-
1,665,718	1,099,527
198,775	138,765
27,924	21,737
271,472	178,870
4,263	42,905
8,493	7,607
361,684	274,352
646,000	369,999
271	29,163
13,865	25,503
-	24,775
122,974	152,919
4,960	7,346
59,557	65,060
45,556	22,733
40,600	23,397
-	2,396
98,261	113,071
21,452	22,144
49,310	36,200
22,053	17,756
$ 3,663,188	$ 2,676,225

Disclosure of Financial Interest by a Current or Proposed Board of Trustees Member – Board of Regents-Authorized Charter Schools

Name:
BROTHER BRIAN CARTY

Name of Charter School Education Corporation (the Charter School Name, if the charter school is the only school operated by the education corporation):
BRILLLA SETON PARTNERS

---

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g. president, treasurer, parent representative).

   TRUSTEE

2. Are you an employee of any school operated by the education corporation?
   ____**Yes** __X__**No**

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

3. 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** __X__**No**

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

4. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house 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-month period prior to such service. If there has been no such interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-3 above, you need not disclose again your employment status, salary, etc.

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
NONE			

5. 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) living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school(s) that is/are 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, write "**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
NONE.				

Signature 7/18/19 Date

Please note that 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. Personal contact information provided below will be redacted.

[redacted]

last revised 08/21/2018

Disclosure of Financial Interest by a Current or Proposed Board of Trustees Member – Board of Regents-Authorized Charter Schools

Name:

CHARLES J. BOZIAN

Name of Charter School Education Corporation (the Charter School Name, if the charter school is the only school operated by the education corporation):

Brilla Public Charter Schools

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g. president, treasurer, parent representative).

Trustee + Chair Finance Committee

2. Are you an employee of any school operated by the education corporation?
   ____**Yes** X **No**

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

3. 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** X **No**

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

4. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house 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-month period prior to such service. If there has been no such interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-3 above, you need not disclose again your employment status, salary, etc.

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
Please write "None" if applicable. Do not leave this space blank.	None		

5. 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) living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school(s) that is/are 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, write "**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
Please write "None" if applicable. Do not leave this space blank.				
	NONE			

Signature 7/18/19 Date

Please note that 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. Personal contact information provided below will be redacted.

[redacted]

Disclosure of Financial Interest by a Current or Proposed Board of Trustees Member – Board of Regents-Authorized Charter Schools

Name:

Elena Sada

Name of Charter School Education Corporation (the Charter School Name, if the charter school is the only school operated by the education corporation):

Brilla Charter Schools Network

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g. president, treasurer, parent representative).

   board member

2. Are you an employee of any school operated by the education corporation?
   ____**Yes** ✓ **No**

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

3. 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.

4. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house 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-month period prior to such service. If there has been no such interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-3 above, you need not disclose again your employment status, salary, etc.

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
N/A			

5. 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) living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school(s) that is/are 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, write "**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
N/A				

Signature

7/18/19
Date

Please note that 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. Personal contact information provided below will be redacted.

[redacted]

Disclosure of Financial Interest by a Current or Proposed Board of Trustees Member – Board of Regents-Authorized Charter Schools

Name:

ERIC J. ECKHOLDT

Name of Charter School Education Corporation (the Charter School Name, if the charter school is the only school operated by the education corporation):

BRILLA PUBLIC CHARTER SCHOOLS

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g. president, treasurer, parent representative).

   CHAIR

2. Are you an employee of any school operated by the education corporation?
   ____**Yes** ✓ **No**

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

3. 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.

4. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house 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-month period prior to such service. If there has been no such interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-3 above, you need not disclose again your employment status, salary, etc.

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
Please write "None" if applicable. Do not leave this space blank. None			

5. 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) living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school(s) that is/are 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, write "**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
Please write "None" if applicable. Do not leave this space blank.		NONE		

Signature

7/18/19

Date

Please note that 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. Personal contact information provided below will be redacted.

[redacted]

Disclosure of Financial Interest by a Current or Proposed Board of Trustees Member – Board of Regents-Authorized Charter Schools

Name:

JAMES JONES

Name of Charter School Education Corporation (the Charter School Name, if the charter school is the only school operated by the education corporation):

BRILLA CHARTER SCHOOLS

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g. president, treasurer, parent representative).

2. Are you an employee of any school operated by the education corporation?
   ____**Yes** ✓ **No**

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

3. 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.

4. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house 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-month period prior to such service. If there has been no such interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-3 above, you need not disclose again your employment status, salary, etc.

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
Please write "None" if applicable. Do not leave this space blank. NONE	NONE	NONE	NONE

5. 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) living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school(s) that is/are 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, write "**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
Please write "None" if applicable. Do not leave this space blank.				
NONE	NONE	NONE	NONE	NONE

Signature

7/10/19
Date

Please note that 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. Personal contact information provided below will be redacted.

[redacted]

last revised 08/21/2018

Disclosure of Financial Interest by a Current or Proposed Board of Trustees Member

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Name:
Mary Anastasia O'Grady

Name of Charter School Education Corporation (the Charter School Name, if the charter school is the only school operated by the education corporation):
Brilla Schools

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1. List all positions held on the education corporation Board of Trustees ("Board") (e.g. president, treasurer, parent representative).

   Board member

2. Are you an employee of any school operated by the education corporation?
   ____**Yes** ___X_**No**

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

3. 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** __X__**No**

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

4. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house 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-month period prior to such service. If there has been no such interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-3 above, you need not disclose again your employment status, salary, etc.

NONE	interest/transaction NONE	avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	holding interest or engaging in transaction and relationship to you

5. 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) living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school(s) that is/are 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, write "**None**."

Organization conducting business with the school(s) NONE	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

Mary A O'Grady 7/27/19

Signature Date

Please note that 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. Personal contact information provided below will be redacted.

[redacted]

[redacted]

Disclosure of Financial Interest by a Current or Proposed Board of Trustees Member – Board of Regents-Authorized Charter Schools

Name:
Richard Ramirez

Name of Charter School Education Corporation (the Charter School Name, if the charter school is the only school operated by the education corporation):

_____Brilla College Preparatory

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g. president, treasurer, parent representative).

   Secretary

2. Are you an employee of any school operated by the education corporation?
   ____Yes __x__No

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

3. 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 __x__No

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

4. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house 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-month period prior to such service. If there has been no such interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-3 above, you need not disclose again your employment status, salary, etc.

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
None	*None*	*None*	*None*

5. 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) living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school(s) that is/are 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, write "**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
None	None	None	None	None

Signature Rick Ramirez Date. 7/12/19

Please note that 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. Personal contact information provided below will be redacted

[redacted]

last revised 08/21/2018

Disclosure of Financial Interest by a Current or Proposed Board of Trustees Member – Board of Regents-Authorized Charter Schools

Name:
Stephanie Saroki

Name of Charter School Education Corporation (the Charter School Name, if the charter school is the only school operated by the education corporation):
Brilla Public Charter Schools

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1. List all positions held on the education corporation Board of Trustees ("Board") (e.g. president, treasurer, parent representative).

Director

2. Are you an employee of any school operated by the education corporation?
Yes X **No**

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

3. 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?

X **Yes** **No**

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

I am the managing director of Seton Education Partners, the CMO and a not-for-profit organization that manages the Brilla schools. My start date was March 2013. My current salary is $230,000.

4. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house 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-month period prior to such service. If there has been no such interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-3 above, you need not disclose again your employment status, salary, etc.

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**
None.			

5. 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 **<u>and</u>** in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school(s) that is/are 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, write "**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	CMO Contract & Subleases for Buildings for 3 Schools	Less than $5MM for the year	Stephanie Saroki	Recused self from all conversations and votes related to CMO contract and building subleases

Signature Date

Please note that 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. Personal contact information provided below will be redacted.

[redacted]

Entry 8 BOT Table

Last updated: 08/01/2019

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

1. Current Board Member Information (Enter info for each BOT member)

	Trustee Name and 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 2018 19
1	Charles Bozian [redacted]	Treasurer	Finance	Yes	1	07/01/2018	06/30/2021	11
2	Brother Brian Carty [redacted]	Trustee/Member	Ad Hoc	Yes	3	07/01/2019	06/30/2022	8
3	Eric Eckholdt [redacted]	Chair	Finance	Yes	3	07/01/2019	06/30/2022	9
4	James Jones [redacted]	Trustee/Member	Finance	Yes	1	07/01/2018	06/30/2021	12
5	Mary O'Grady [redacted]	Trustee/Member	None	Yes	1	04/01/2019	06/30/2022	5 or less
	Richard							

6	Ramirez [redacted]	Secretary	None	Yes	3	07/01/2017	06/30/2020	8
7	Elena Sada [redacted]	Trustee/Member	Ad Hoc, Academic	Yes	1	07/01/2018	06/30/2021	10
8	Stephanie Saroki [redacted]	Trustee/Member	Ad Hoc, Academic	Yes	3	07/01/2019	06/30/2022	11
9								

1a. Are there more than 9 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, 2019	8
b.Total Number of Members Added During 2018 19	1
c. Total Number of Members who Departed during 2018 19	0
d.Total Number of members in 2018 19, as set by in Bylaws, Resolution or Minutes	8

3. Number of Board meetings held during 2018-19 12

4. Number of Board meetings scheduled for 2019-20	12

Thank you.

Entry 10 Enrollment and Retention of Special Populations

Last updated: 08/01/2019

Instructions for Reporting Enrollment and Retention Strategies

Describe the efforts the charter school has made in 2018 19 toward meeting targets to attract and retain enrollment of students with disabilities, English language learners/Multilingual learners, and students who are economically disadvantaged. In addition, describe the school's plans for meeting or making progress toward meeting its enrollment and retention targets in 2019 20.

BRILLA VERITAS CHARTER SCHOOLSection Heading

Recruitment/Attraction Efforts Toward Meeting Targets

	Describe Recruitment Efforts in 2018 19	Describe Recruitment Plans in 2019 20
Economically Disadvantaged	Brilla Veritas is located in the Mott Haven neighborhood of the South Bronx. Mott Haven is a high density neighborhood and predominantly Latino. Over half the population lives below the poverty line and receives public assistance. As such for the 2018 19 was Brilla's goal to attract students who qualify for Free & Reduced Lunch. Brilla recruits students and families through grassroots efforts with a specific focus in the Mott Haven neighborhood. 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 and held information sessions. As a result 87% of our students are free and reduced.	Brilla Veritas is located in the Mott Haven neighborhood of the South Bronx. Mott Haven is a high density neighborhood and predominantly Latino. Over half the population lives below the poverty line and receives public assistance. As such for the 2019 20 was Brilla's goal to attract students who qualify for Free & Reduced Lunch. Brilla recruits students and families through grassroots efforts with a specific focus in the Mott Haven neighborhood. 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 and held information sessions. As a result 87% of our students are free and reduced. Brilla will also employ a community relations and recruitment manager to make inroads to this population.
English Language Learners/Multilingual Learners	For the 2018 19 was Brilla's goal to attract English Language Learners. 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 and held information sessions. Spanish speaking staff members translate all of the information sessions in Spanish for Spanish speaking families and students.	2019 20: Brilla's goal to is to attract English Language Learners. 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 and held information sessions. Spanish speaking staff members translate all of the information sessions in Spanish for Spanish speaking families and students. Brilla will also employ a community relations and recruitment manager to make inroads to this population.
Students with Disabilities	In addition to partnering with the community and day care centers Brilla also aggressively targeted potential families by canvassing the Mott Haven area and handing out informational flyers. Brilla's SETSS teacher and Special Education Coordinator are included in all canvassing efforts to be able to answer questions regarding special education. This process ensures families of our capacity to serve their students needs. We're estimating SPED enrollment at 21% next year. Brilla has hired a network Director of Student Services to further identify needs of SPED students from K 8.	In addition to partnering with the community and day care centers Brilla also aggressively targeted potential families by canvassing the Mott Haven area and handing out informational flyers. Brilla's SETSS teacher and Special Education Coordinator are included in all canvassing efforts to be able to answer questions regarding special education. This process ensures families of our capacity to serve their students needs. We're estimating SPED enrollment at 22% next year. Brilla added resources to its Student Services team to further identify needs of SPED students from K 8.

Retention Efforts Toward Meeting Targets

	Describe Retention Efforts in 2018 19	Describe Retention Plans in 2019 20
Economically Disadvantaged	At Brilla Veritas, we offered a free breakfast program, scholarship for student uniforms and we have a social worker on staff to work with families and students in need.	At Brilla Veritas, we offered a free breakfast program, scholarship for student uniforms and we have a social worker on staff to work with families and students in need. We've increased social worker resources for the coming year should families need assistance.
English Language Learners/Multilingual Learners	Brilla Veritas ensures 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 community events.	Brilla Veritas ensures 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 co teaching model for the entire school therefore, eliminating stigmas associated with special education. We provide OT, PT and Speech on site; we also have a student support team with SETTS teachers and a two full time social workers. Additionally Brilla added a network Director of Student Services to address the needs of students with disabilities.	Continue to provide a co teaching model for the entire school therefore, eliminating stigmas associated with special education. We provide OT, PT and Speech on site; we also have a student support team with SETTS teachers and a two full time social workers. Additionally Brilla added a more staff to our Student Services team to assist w/ instruction and development.

Entry 11 Classroom Teacher and Administrator Attrition

Last updated: 08/01/2019

Report changes in teacher and administrator staffing.

Instructions for completing the Classroom Teacher and Administrator Attrition Tables

Charter schools must complete the tables titled 2018-2019 Classroom Teacher and Administrator Attrition to report changes in teacher and administrator staffing during the 2018-2019 school year. Please provide the full time equivalent (FTE) of staff on June 30, 2018; the FTE for any departed staff from July 1, 2018 through June 30, 2019; the FTE for added staff from July 1, 2018 through June 30, 2019; and the FTE of staff added in newly created positions from July 1, 2018 through June 30, 2019 using the tables provided.

1. Classroom Teacher Attrition Table

	FTE Classroom Teachers on 6/30/18	FTE Classroom Teachers Departed 7/1/18 6/30/19	FTE Classroom Teachers Filling Vacant Positions 7/1/18 6/30/19	FTE Classroom Teachers Added in New Positions 7/1/18 6/30/19	FTE of Classroom Teachers on 6/3019
	12	3	3	4	16

2. Administrator Position Attrition Table

	FTE Administrative Positions on 6/30/18	FTE Administrators Departed 7/1/18 6/30/19	FTE Administrators Filling Vacant Positions 7/1/18 6/30/19	FTE Administrators Added in New Positions 7/1/18 6/30/19	FTE Administrative Positions on 6/30/19
	4	1	1	2	6

3. Tell your school's story

Charter schools may provide additional information in this section of the Annual Report about their respective teacher and administrator attrition rates as some teacher or administrator departures do not reflect advancement or movement within the charter school networks. Schools may provide additional detail to reflect a teacher's advancement up the ladder to a leadership position within the network or an administrator's movement to lead a new network charter school.

Brilla Veritas is a school in growth. One of the FTE teacher departures was the result of a promotion to an admin position over the 2018 19 school year. We added two section of Kindergarten, which resulted in six new positions at the school.

4. Charter schools must ensure that all prospective employees receive clearance through the NYSED Office of School Personnel Review and Accountability (OSPRA) prior to employment. 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.

Have all employees have been cleared through the NYSED TEACH system?

Yes

5. For perspective or current employees whose clearance has been denied, have you terminated their employment and removed them from the TEACH system?

	Not Applicable

Thank you

2019 – 2020 Brilla Schools Calendar

8 Back to School Night
13 First Day of School K, 5th
14 First Day of School 1st-4th, 6th-7th

August 2019						
S	M	T	W	T	F	S
28	29	30	31	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

September 2019						
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					

2 Labor Day

14-18 October Break

October 2019						
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 2019						
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

1 End of Q1
13-14 Family Conferences
25-29 Thanksgiving Break

23-31 Winter Break

December 2019						
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 2020						
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	

1-6 Winter Break
20 MLK Day
24 End of Q2

5-6 Family Conferences
17-21 Mid-Winter Break

February 2020						
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 2020						
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				

25-26 ELA NYST

3-10 Spring Break
22-23 Math NYST
29-30 Family Conferences

April 2020						
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 2020						
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

22-25 Memorial Day

19 Last Day of School

June 2020						
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				

July 2020						
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 | Family Conferences | Half Days