



I. SCHOOL INFORMATION AND COVER PAGE (To be Completed By All Charter Schools)

Created: 07/30/2015

Last updated: 08/25/2015

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

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1. SCHOOL NAME AND AUTHORIZER

(Select name from the drop down menu)

BRILLA COLLEGE PREPARATORY CS (REGENTS) 320700861014

2. CHARTER AUTHORIZER

(For technical reasons, please re-select authorizer name from the drop down menu).

Regents-Authorized Charter School

3. DISTRICT / CSD OF LOCATION

NYC CSD 7

4. SCHOOL INFORMATION

	PRIMARY ADDRESS	PHONE NUMBER	FAX NUMBER	EMAIL ADDRESS
	413 E 144th Street Bronx, NY 10454	347-273-8439	917-591-6594	operations@brillacollegeprep.org

4a. PHONE CONTACT NUMBER FOR AFTER HOURS EMERGENCIES

Contact Name	Gerson Martinez
Title	Director of Finance & Analytics
Emergency Phone Number (###-###-####)	██████████

5. SCHOOL WEB ADDRESS (URL)

www.brillacollegeprep.org

6. DATE OF INITIAL CHARTER

2012-06-01 00:00:00

7. DATE FIRST OPENED FOR INSTRUCTION

2013-08-01 00:00:00

8. FINAL VERIFIED BEDS ENROLLMENT FOR THE 2014-15 School Year as reported to Department's Office of Information and Reporting Services (via the NYC DOE for charter schools in NYC) in August.

249

9. GRADES SERVED IN SCHOOL YEAR 2014-15

Check all that apply

Grades Served	K, 1, 2
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10. DOES THE SCHOOL CONTRACT WITH A CHARTER OR EDUCATIONAL MANAGEMENT ORGANIZATION?

	Yes/No	Name of CMO/EMO
	No	

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11. FACILITIES

Will the School maintain or operate multiple sites?

No, just one site.

12. SCHOOL SITES

Please list the sites where the school will operate in 2015-16.

	Physical Address	Phone Number	District/CSD	Grades Served at Site	School at Full Capacity at Site	Facilities Agreement
Site 1 (same as primary site)	413 E 144th Street Bronx, NY 10454	347-273-8439	BRONX (TOTAL)	K-3	No	Rent/Lease
Site 2						
Site 3						

12a. Please provide the contact information for Site 1 (same as the primary site).

Name	Work Phone	Alternate Phone	Email Address
------	------------	-----------------	---------------

School Leader	Kelsey Kopro	[REDACTED]	[REDACTED]
Operational Leader	Yeime Valle	[REDACTED]	[REDACTED]
Compliance Contact	Yeime Valle	[REDACTED]	[REDACTED]
Complaint Contact	Gerson Martinez	[REDACTED]	[REDACTED]

13. Are the School sites co-located?

No

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14. Were there any revisions to the school's charter during the 2014-2015 school year? (Please include both those that required authorizer approval and those that did not require authorizer approval).

No

15. Name and Position of Individual(s) Who Completed the 2014-15 Annual Report.

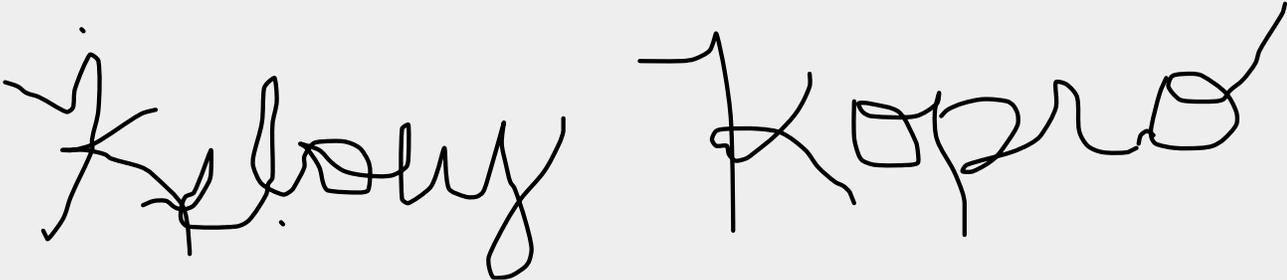
Gerson Martinez

16. Our signatures 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 use the mouse on your PC or the stylist on your mobile device to sign your name).**

Responses Selected:

Yes

Signature, Head of Charter School



Signature, President of the Board of Trustees

A handwritten signature in black ink on a light gray background. The signature is highly stylized and cursive, starting with a large 'S' and ending with a long horizontal line.

Thank you.



Appendix A: Link to the New York State School Report Card

Last updated: 07/30/2015

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Charter School Name:

1. 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).

URL is not available



Appendix A: Progress Toward Goals

Created: 10/26/2015

Last updated: 10/27/2015

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Charter School Name:

1. 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/>) which captures school-level enrollment and demographic information, staff qualifications, electronic student records, and attendance rates, as prescribed by New York State statute (8 NYCRR 119.3).

(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).

(No response)

2. APPENDIX A: PROGRESS TOWARD CHARTER GOALS

The following tables reflect formatting in the online portal required for Board of Regents-authorized charter schools and NYCDOE-authorized charter schools only. Schools should list Progress Toward Charter Goals by August 1, 2015. If the goals are based on student performance data that the school will not have access to before August 1, 2015 (e.g., the NYS Assessment results), explain this in the "2014-2015 Progress Toward Attainment of Goal" column. The information can be updated when available. Appendix A must be fully completed no later than November 1, 2015.

2a. ACADEMIC STUDENT PERFORMANCE GOALS

2014-15 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	2014-2015 Progress Toward Attainment of Goal - Met, Partially Met, or Not Met	If Not Met, Describe Efforts School Will Take
--	-----------------------------------	---	---	---

<p>Academic Goal 1</p>	<p>Brilla College Prep students will possess reading and writing skills at or above grade level.</p>	<p>Metric 1: 75% of students who have attended the school for at least one year will score at levels 3 or 4 on the New York State ELA Exam (Absolute).</p> <p>Metric 2: 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 state ELA exam.</p> <p>Metric 3: Based on a regression analysis controlling for students eligible for free lunch among all public schools in New York State conducted by SUNY each year, Brilla College Prep will exceed its predicted level of performance on the state ELA exam with an effect size of at least 0.3.</p> <p>Metric 4: Each year each grade-level cohort will reduce by one-half the gap between the % of Level 3 & 4 on the previous year's state mathematics exam.</p>	<p>Metric 1. 83% of Brilla College Prep students ended the school year in the top two quartiles (i.e. above the national average) on the 2014-15 NWEA MAP Reading Assessment.</p> <p>Metric 2: Brilla College Prep students outperformed the local school district by _____ % on the 2014-15 year-end NWEA MAP Reading Assessment.</p> <p>Metric 3: 83% of Brilla College Prep students who are outperforming in our district are free and reduced lunch eligible.</p> <p>Metric 4: Not applicable, as we do not yet have state exam scores.</p>	
<p>Academic Goal 2</p>	<p>Brilla College Prep students will possess mathematics skills at or above grade level.</p>	<p>Metric 1: 75% of students who have attended the school for at least one year will score at levels 3 or 4 on the New York State Mathematics Exam (Absolute).</p> <p>Metric 2: 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 state mathematics exam.</p> <p>Metric 3: Based on a regression analysis controlling for students eligible for free lunch among all public schools in New York State conducted by SUNY each year, Brilla College Prep will exceed its predicted level of performance on the state mathematics exam with an effect size of at least 0.3.</p>	<p>Metric 1: 92% of Brilla College Prep students ended the school year in the top two quartiles (i.e. above the national average) on the 2014-15 NWEA MAP Math Assessment.</p> <p>Metric 2: Brilla College Prep students outperformed the local school district by _____ % on the 2014-15 year-end NWEA MAP Math Assessment.</p> <p>Metric 3: 83% of Brilla College Prep students who are outperforming in our district are free and reduced lunch eligible.</p> <p>Metric 4: Not applicable, as we do not yet have state exam scores.</p>	

Academic Goal 3	Brilla College Prep Students will possess science skills at or above grade level.	Metric 1: 75% of students who have attended the school for at least one year will score at levels 3 or 4 on the New York State Science Exam (Absolute). Metric 2: 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 state Science exam.	Metric 1: Not Applicable in Grades K, 1 and 2. Metric 2: Not Applicable in Grades K, 1 and 2.	
Academic Goal 4	Brilla College Prep will achieve Adequate Yearly Progress	Metric 1: Each year the school will attain a status of "In Good Standing" under the state's NCLB accountability system.	Metric 1: Not applicable, as we do not have state exam scores in grades K-2.	
Academic Goal 5	Leading Indicators: Because the states does not administer assessments before 3rd grade, Brilla College Prep will use the NWEA MAP, a nationally-normed standardized exam, to evaluate student performance in all grade and gauge progress towards meeting our stated goals.	Metric 1: At the end of each year the average percentile ranking will be at least 50% in reading and math. Metric 2: At the end of each year 100% of students will have achieved their growth target in reading and math based on the mean growth in the latest norming study for students who had a starting RIT score in the same 10 point RIT block.	Metric 1: Brilla College Prep students outperform the national average (50th percentile) on the NWEA Map assessment in grades K-2 by scoring in the 83rd percentile in Math and the 73th percentile in ELA. Metric 2: 90% of Brilla College prep students met or exceeded their NWEA MAP Math Growth Projection at the end of the 2014-15 school year. 71% of Brilla College Prep students met or exceeded their NWEA MAP Reading Growth Projection at the end of the 2014-15 school year.	
Academic Goal 6				
Academic Goal 7				
Academic Goal 8				

2a1. Do have more academic goals to add?

(No response)

2014-15 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Measure Used to Evaluate Progress Toward Attainment of Goal - Met, Partially Met, Not Met	If Not Met, Describe Efforts School Will Take
Academic Goal 9				
Academic Goal 10				

Academic Goal 11				
Academic Goal 12				
Academic Goal 13				
Academic Goal 14				
Academic Goal 15				
Academic Goal 16				

2a2. Do have more academic goals to add?

(No response)

2014-15 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	2014-15 Progress Toward Attainment of Goal - Met, Partially Met, Not Met	If Not Met, Describe Efforts School Will Take
Academic Goal 17				
Academic Goal 18				
Academic Goal 19				
Academic Goal 20				
Academic Goal 21				
Academic Goal 22				
Academic Goal 23				
Academic Goal 24				
Academic Goal 25				
Academic Goal 26				
Academic Goal 27				
Academic Goal 28				
Academic Goal 29				
Academic Goal 30				

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2b. ORGANIZATIONAL GOALS

2014-15 Progress Toward Attainment of Organizational Goals

	Organizational Goal	Measure Used to Evaluate Progress	2014-15 Progress Toward Attainment	If Not Met, Describe Efforts School Will Take
Org Goal 1				
Org Goal 2				

Org Goal 3				
Org Goal 4				
Org Goal 5				

2b.1 Do you have more organizational goals to add?

No

2c. FINANCIAL GOALS

2014-15 Progress Toward Attainment of Financial Goals

	Financial Goals	Measure Used to Evaluate Progress	2014-2015 Progress Toward Attainment	If Not Met, Describe Efforts School Will Take
Financial Goal 1				
Financial Goal 2				
Financial Goal 3				
Financial Goal 4				
Financial Goal 5				



Appendix B: Total Expenditures and Administrative Expenditures per Child

Last updated: 07/30/2015

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Charter School Name:

B. 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 2014-15 Schedule of Functional Expenses) and divide by the year end per pupil count. (Integers Only. No dollar signs or commas).

Line 1: Total Expenditures	4346319
Line 2: Year End Per Pupil Count	245
Line 3: Divide Line 1 by Line 2	17740

2. Administrative Expenditures per Child

To calculate '**Administrative Expenditures per Child**' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the unaudited 2014-15 Schedule of Functional Expenses) and divide by the year end per pupil count. 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 officers, the treasurer, the finance or business offices, the purchasing unit, the employee personnel offices, the records management offices, or a public information and services offices. 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.

Please note the following:

- Do not include the FTE of personnel dedicated to administration of the instructional programs.
- Do not include Employee Benefit costs or expenditures in the above calculations.
- A template for the Schedule of Functional Expenses is provided on page 20 of the 2014-15 Annual Report Guidelines to assist schools identify the categories of expenses needed to compute the two per pupil calculations. This template does not need to be completed or submitted on August 1st as it will be submitted November 1st as part of the audited financial statements. Therefore schools should use unaudited amounts for these per pupil calculations. (See the 2014-15 Annual Report Guidelines in "Resources" area of your portal task page).

To calculate '**Administrative Expenditures per Child**' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2014-15 Schedule of Functional Expenses) and divide by the year end per pupil count. (Integers Only. No dollar signs or commas).

Line 1: Relevant Personnel Services Cost (Row)	362680
Line 2: Management and General Cost (Column)	429361
Line 3: Sum of Line 1 and Line 2	792041
Line 4: Year End Per Pupil Count	245
Line 5: Divide Line 3 by the Year End Per Pupil Count	3232

Thank you.

Brilla College Preparatory Charter School
Balance Sheet
As of June 30, 2015

	Total
ASSETS	
Current Assets	
Bank Accounts	
1001 Cash-Operating (2732)	118,149
1002 Cash-Escrow (5346)	50,045
1003 Cash -Debit (6959)	7,490
Total Bank Accounts	175,684
Accounts Receivable	
1100 Accounts Receivable	260,878
Total Accounts Receivable	260,878
Other current assets	
1201 Prepaid Expenses	10,913
1202 Prepaid Insurance	6,518
Total Other current assets	17,430
Total Current Assets	453,992
Fixed Assets	
Total 1500 Furniture, Fixtures & Equipment	2,086,674
Total 1600 Accumulated Depreciation	(350,315)
Total Fixed Assets	1,736,359
Other Assets	
1901 Security Deposit	10,983
1902 Loan Origination Fees	24,256
1902.1 Accum Amortization Loan Origination Fees	(2,021)
Total Other Assets	33,218
TOTAL ASSETS	\$2,223,570
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
2000 Accounts Payable	\$159,028
2100 Accrued Expenses	23,915
2200 Accrued Payroll	127,103
2250 Accrued Payroll Taxes	9,634
2300 FSA	2,796
2301 Transit EE	11,223
2400 Unearned/Deferred Revenue	14,347
2500 Deferred Rent	485,000
Total Current Liabilities	833,046
Long-Term Liabilities	
2701 Loan Payable	473,199
Total Long-Term Liabilities	473,199
Total Liabilities	1,306,245
Total Equity	917,325
TOTAL LIABILITIES AND EQUITY	\$2,223,570

Brilla College Preparatory Charter School

Profit and Loss

July 2014 - June 2015

	<u>Total</u>
Income	
4000 State Grants	\$4,031,893
4100 Federal Grants	273,474
4200 Contributions & Donations	119,322
4400 Other Income	13,021
Total Income	<u>4,437,710</u>
Expenses	
5000 Compensation	2,042,269
5400 Payroll Taxes	168,148
5500 Employee Benefits	142,187
5600 Retirement & Pension	4,907
6000 Professional Svcs/Contracted Ex	261,958
6100 Board Expenses	6,982
6200 Classroom & Teaching Supplies	97,090
6300 Student Services	72,365
7000 Office Expenses	7,956
7100 Equipment & Furniture (non cap)	31,867
7200 Appreciation (Random Acts of Kindness)	12,462
7300 Technology	100,412
7400 Staff Development	34,348
7500 Staff Recruitment	13,843
7600 Student Recruitment/Marketing	7,046
7700 Staff Travel	1,544
7900 Other	17,734
8000 Insurance Expense	56,226
8100 Facility Ops & Maintenance	1,017,542
8200 Depreciation Exp & Amortization	249,432
Total Expenses	<u>4,346,318</u>
Net Income	<u>\$91,392</u>

Brilla College Preparatory Charter School

Statement of Cash Flows

July 2014 - June 2015

	Total
OPERATING ACTIVITIES	
Net Income	\$91,392
Adjustments to reconcile Net Income to Net Cash provided by operations:	-
1100 Accounts Receivable	(35,297)
1201 Other Current Assets:Prepaid Expenses	101,780
1202 Other Current Assets:Prepaid Insurance	(5,495)
1601 Accumulated Depreciation:A/D - Furniture Classroom	12,243
1602 Accumulated Depreciation:A/D - Furniture Office	5,675
1603 Accumulated Depreciation:A/D - Equipment Classroom	4,956
1604 Accumulated Depreciation:A/D - Equipment Office	22,366
1605 Accumulated Depreciation:A/D - Computers	62,956
1608 Accumulated Depreciation:A/D - Leasehold Improvements	135,131
1609 Accumulated Depreciation:A/D - Website	4,083
1902.1 Other Assets:Accum Amortization Loan Origination Fees	2,021
2000 Accounts Payable	147,125
2100 Accrued Expenses	(47,141)
2200 Accrued Payroll	26,914
2250 Accrued Payroll Taxes	2,242
2300 FSA	2,796
2301 Transit EE	7,660
2400 Unearned/Deferred Revenue	(1,811)
2500 Deferred Rent	180,000
Net cash provided by operating activities	719,595
INVESTING ACTIVITIES	
1501 Furniture, Fixtures & Equipment:Furniture Classroom	(53,934)
1504 Furniture, Fixtures & Equipment:Equipment Office	(51,732)
1505 Furniture, Fixtures & Equipment:Computers	(41,573)
1508 Furniture, Fixtures & Equipment:Leasehold Improvements	(1,243,291)
1509 Furniture, Fixtures & Equipment:Website	(1,813)
1510 Furniture, Fixtures & Equipment:Construction in Progress	90,528
1901 Other Assets:Security Deposit	2,767
1902 Other Assets:Loan Origination Fees	(24,256)
Net cash used by investing activities	(1,323,304)
FINANCING ACTIVITIES	
2701 Long Term Liabilities:Loan Payable	473,199
Net cash provided by financing activities	473,199
Net cash decrease for period	(130,510)
Cash at beginning of period	306,193
Cash at end of period	\$175,684

BRILLA COLLEGE PREPARATORY CHARTER SCHOOL

BRONX, NEW YORK

AUDITED FINANCIAL STATEMENTS

OTHER FINANCIAL INFORMATION

**REPORT REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

AND

INDEPENDENT AUDITOR'S REPORTS

JUNE 30, 2015

(With Comparative Totals for 2014)



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Brilla College Preparatory Charter School

Report on the Financial Statements

We have audited the accompanying financial statements of Brilla College Preparatory Charter School, which comprise the statement of financial position as of June 30, 2015, 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 School as of June 30, 2015, 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 School's June 30, 2014 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 21, 2014. In our opinion, the summarized comparative information presented herein as of June 30, 2014 and for the period of June 19, 2012 (date of inception) to June 30, 2014 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 15, 2015 on our consideration of Brilla College Preparatory Charter School's 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 School's internal control over financial reporting and compliance.

Mengel, Metzger, Baw & Co. LLP

Rochester, New York
October 15, 2015

BRILLA COLLEGE PREPARATORY CHARTER SCHOOL

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2015

(With Comparative totals for 2014)

<u>ASSETS</u>	<u>June 30,</u>	
	<u>2015</u>	<u>2014</u>
<u>CURRENT ASSETS</u>		
Cash	\$ 125,639	\$ 281,181
Grants and other receivables	275,788	225,581
Prepaid expenses and other current assets	<u>17,431</u>	<u>113,715</u>
TOTAL CURRENT ASSETS	418,858	620,477
 <u>PROPERTY AND EQUIPMENT, net</u>	 1,737,737	 681,956
 <u>OTHER ASSETS</u>		
Cash - restricted	50,045	25,012
Security deposits	10,983	13,750
Deferred financing costs	<u>24,256</u>	<u>-</u>
	<u>85,284</u>	<u>38,762</u>
TOTAL ASSETS	<u>\$ 2,241,879</u>	<u>\$ 1,341,195</u>
 <u>LIABILITIES AND NET ASSETS</u>		
<u>CURRENT LIABILITIES</u>		
Accounts payable and accrued expenses	\$ 220,095	\$ 86,522
Current portion of long-term debt	69,837	-
Accrued payroll and benefits	179,739	107,581
Deferred revenue	14,347	16,158
Deferred lease liability	<u>485,000</u>	<u>305,000</u>
TOTAL CURRENT LIABILITIES	969,018	515,261
 <u>LONG-TERM DEBT</u>	 403,362	 -
 <u>NET ASSETS</u>		
Unrestricted	819,499	775,934
Temporarily restricted	<u>50,000</u>	<u>50,000</u>
TOTAL NET ASSETS	<u>869,499</u>	<u>825,934</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 2,241,879</u>	<u>\$ 1,341,195</u>

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOL

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

YEAR ENDED JUNE 30, 2015
(With Comparative totals for 2014)

	Year ended June 30,			Period from June 19, 2012 (date of inception) to June 30, 2014
	2015			
	Unrestricted	Temporarily restricted	Total	
Operating revenue and support:				
State and local per pupil operating revenue	\$ 3,713,526	\$ -	\$ 3,713,526	\$ 2,956,231
Federal grants	280,008	-	280,008	679,986
State and local grants	326,742	-	326,742	234,946
Contributions	69,322	50,000	119,322	362,837
Insurance recovery	2,610	-	2,610	289,010
In-kind contributions	-	-	-	5,000
Interest income	557	-	557	12
Other income	5,173	-	5,173	8,122
TOTAL OPERATING REVENUE	4,397,938	50,000	4,447,938	4,536,144
Net assets released from restriction	50,000	(50,000)	-	-
TOTAL OPERATING REVENUE AND SUPPORT	4,447,938	-	4,447,938	4,536,144
Expenses:				
Program:				
Regular education	2,746,653	-	2,746,653	2,042,062
Special education	787,732	-	787,732	752,032
Management and general	869,988	-	869,988	910,458
Fundraising and special events	-	-	-	5,658
TOTAL EXPENSES	4,404,373	-	4,404,373	3,710,210
CHANGE IN NET ASSETS	43,565	-	43,565	825,934
Net assets at beginning of year	775,934	50,000	825,934	-
NET ASSETS AT END OF YEAR	\$ 819,499	\$ 50,000	\$ 869,499	\$ 825,934

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOL

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2015
 (With Comparative totals for 2014)

	Year Ended June 30, 2015						June 19, 2012 (date of inception) to June 30, 2014
	No. of Positions	Program Services			Supporting Services		
		Regular Education	Special Education	Sub-total	Management and general	Total	
Personnel services costs:							
Administrative staff personnel	3	\$ 173,667	\$ 36,282	\$ 209,949	\$ 42,286	\$ 252,235	\$ 425,334
Instructional personnel	24	1,138,663	345,978	1,484,641	34,823	1,519,464	883,227
Non-instructional personnel	5	13,429	-	13,429	298,995	312,424	246,638
Total salaries and wages	32	1,325,759	382,260	1,708,019	376,104	2,084,123	1,555,199
Fringe benefits and payroll taxes		211,760	61,057	272,817	60,073	332,890	260,104
Retirement benefits		3,525	-	3,525	-	3,525	-
Legal services		-	-	-	15,540	15,540	29,732
Audit services		-	-	-	22,300	22,300	26,300
Professional services - other		181,822	58,076	239,898	114,621	354,519	280,561
Building rent		559,790	161,405	721,195	158,805	880,000	880,000
Repairs and maintenance		12,749	3,676	16,425	3,617	20,042	22,167
Insurance		35,424	10,132	45,556	9,757	55,313	66,935
Utilities		22,368	6,449	28,817	6,346	35,163	40,359
Supplies and materials		83,083	20,439	103,522	-	103,522	169,539
Non-capitalized equipment and furnishings		5,324	1,535	6,859	1,510	8,369	8,284
Leased equipment		15,158	4,370	19,528	4,300	23,828	21,807
Professional development		21,998	6,331	28,329	6,198	34,527	62,094
Student and staff recruitment		14,697	3,742	18,439	2,954	21,393	29,004
Information technology		31,656	9,127	40,783	8,980	49,763	42,099
Food services		7,873	1,645	9,518	-	9,518	5,158
Student services		51,896	10,842	62,738	-	62,738	45,522
Office expense		3,264	943	4,207	16,862	21,069	44,937
Travel and conferences		982	283	1,265	279	1,544	17,250
Depreciation and amortization		157,525	45,420	202,945	44,688	247,633	102,904
Other		-	-	-	17,054	17,054	255
		<u>\$ 2,746,653</u>	<u>\$ 787,732</u>	<u>\$ 3,534,385</u>	<u>\$ 869,988</u>	<u>\$ 4,404,373</u>	<u>\$ 3,710,210</u>

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOL

STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2015
(With Comparative totals for 2014)

	Year ended June 30, 2015	Period from June 19, 2012 (date of inception) to June 30, 2014
<u>CASH FLOWS - OPERATING ACTIVITIES</u>		
Change in net assets	\$ 43,565	\$ 825,934
Adjustments to reconcile change in net assets to net cash provided from operating activities:		
Depreciation and amortization	247,633	102,904
Changes in certain assets and liabilities affecting operations:		
Cash - restricted	(25,033)	(25,012)
Grants and other receivables	(50,207)	(225,581)
Prepaid expenses and other current assets	96,284	(113,715)
Security deposits	2,767	(13,750)
Accounts payable and accrued expenses	133,573	86,522
Accrued payroll and benefits	72,158	107,581
Deferred revenue	(1,811)	16,158
Deferred lease liability	180,000	305,000
NET CASH PROVIDED FROM OPERATING ACTIVITIES	698,929	1,066,041
<u>CASH FLOWS - INVESTING ACTIVITIES</u>		
Purchases of property and equipment	(830,215)	(784,860)
NET CASH USED FOR INVESTING ACTIVITIES	(830,215)	(784,860)
<u>CASH FLOWS - FINANCING ACTIVITIES</u>		
Deferred financing costs incurred	(24,256)	-
NET CASH USED FOR FINANCING ACTIVITIES	(24,256)	-
NET (DECREASE) INCREASE IN CASH	(155,542)	281,181
Cash at beginning of year	281,181	-
CASH AT END OF YEAR	\$ 125,639	\$ 281,181
<u>NON-CASH INVESTING AND FINANCING ACTIVITIES</u>		
Long-term debt incurred in connection with purchases of property and equipment	\$ 473,199	-

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

BRILLA COLLEGE PREPARATORY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

(With Comparative Totals for 2014)

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

The Charter School

Brilla College Preparatory Charter School (the “Charter School”) is an educational corporation that operates as a charter school in Bronx, New York. On June 19, 2012, the Board of Regents of the University of the State of New York granted the Charter School a provisional charter valid for a term of five years and renewable upon expiration.

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.

Financial Statement presentation

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 three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets.

These classes of net assets are defined as follows:

Permanently restricted – Net assets resulting from contributions and other inflows of assets whose use by the Charter School is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Charter School. The Charter School had no permanently restricted net assets at June 30, 2015 or 2014.

Temporarily restricted – Net assets resulting from contributions and other inflows of assets whose use by the Charter School is limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of the Charter School pursuant to those stipulations. Temporarily restricted net assets at June 30, 2015 and 2014 are restricted for use for technology equipment needs for the blended learning program.

Unrestricted – The net assets over which the Governing Board 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 unrestricted net assets for specific purposes, projects or investment.

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.

BRILLA COLLEGE PREPARATORY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2015

(With Comparative Totals for 2014)

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

Contributions

Contributions received are recorded as unrestricted, temporarily or permanently restricted support 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 unrestricted revenue.

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

Cash balances are maintained at financial institutions located in New York and are insured by the FDIC up to \$250,000 at each institution. 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.

Cash - restricted

The Charter School maintained cash in escrow account in accordance with the terms of its Charter agreement. The amount in escrow as of June 30, 2015 and 2014 was \$50,045 and \$25,012, 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, 2015 and 2014.

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. Construction in progress is stated at cost. No provision for depreciation is made on construction in progress until such time as the relevant assets are completed and put into use. Leasehold improvements are being amortized over five years which is the lease term.

At June 30, 2014, the Charter School had additional commitments of approximately \$608,000 for leasehold improvements related to the completion of the building renovation project, all of which were completed in 2015 and reclassified as leasehold improvements as of June 30, 2015.

BRILLA COLLEGE PREPARATORY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2015

(With Comparative Totals for 2014)

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

Cont'd

Deferred financing costs

Deferred financing costs relate to the costs paid by the Charter School in connection with the financing of the leasehold improvements. They will begin amortizing on a straight-line basis over the term of the note, which is six years, when the school begins paying the principal on the loan in November 2015.

Contributed services

The Charter School receives contributed services from volunteers to serve on the Board of Trustees. The Charter School received transportation services, food supplies and services, speech and occupational therapy, paraprofessionals and metro cards for student transportation from the local district. These services are not valued in the financial statements.

In-kind contributions

Gifts and donations other than cash are recorded at fair market value at the date of contribution.

The Charter School received donated supplies which were valued at \$5,000 and are included in curriculum and classroom expenses in the accompanying statement of activities and changes in net assets for the period ended June 30, 2014. There were no donated supplies for the year ended June 30, 2015.

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 in the U.S. federal jurisdiction. The tax returns for the years ended June 30, 2013 through 2015 are still subject to potential audit by the IRS. Management of the Charter School believes they have no material uncertain tax positions and, accordingly, 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 \$21,000 and \$29,000 for the year ended June 30, 2015 and the period ended June 30, 2014, respectively.

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.

BRILLA COLLEGE PREPARATORY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2015

(With Comparative Totals for 2014)

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

Deferred lease liability

The Charter School leases its facility. The lease contains 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 over five years which is the lease term and records the difference between the recognized rental expense and the amounts payable under the lease as a deferred lease liability.

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 period ended June 30, 2014

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 the Charter School's financial statements for the period ended June 30, 2014, from which the summarized information was derived.

Reclassifications

Certain 2014 balances have been reclassified to conform to the 2015 presentation.

Subsequent events

The Charter School has conducted an evaluation of potential subsequent events occurring after the statement of financial position date through October 15, 2015, which is the date the financial statements are available to be issued. No subsequent events requiring disclosure were noted.

BRILLA COLLEGE PREPARATORY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2015

(With Comparative Totals for 2014)

NOTE B: PROPERTY AND EQUIPMENT

Property and equipment consist of the following at June 30, 2015 and 2014:

	<u>June 30,</u>	
	<u>2015</u>	<u>2014</u>
Furniture and fixtures	\$ 131,120	\$ 77,186
Computer equipment and software	211,965	168,580
Office equipment	160,201	106,869
Leasehold improvements	1,584,988	341,697
Construction-in-progress	<u>-</u>	<u>90,528</u>
	2,088,274	784,860
Less accumulated depreciation and amortization	<u>350,537</u>	<u>102,904</u>
	<u>\$ 1,737,737</u>	<u>\$ 681,956</u>

Total depreciation and amortization expense was \$247,633 and \$102,904 for the year ended June 30, 2015 and the period ended June 30, 2014, respectively.

NOTE C: SCHOOL FACILITY

The Charter School subleases from an unrelated party, approximately 22,400 square feet of classrooms and office facilities along with 1,900 square feet of play-yard under a non-cancelable lease agreement expiring in June 2018. The current monthly payment is \$58,333. The payments will increase each year of the lease term by the agreed upon amount as described in the lease. Rent expense was \$880,000 for both the year ended June 30, 2015 and the period ended June 30, 2014.

The future minimum payments on this agreement for base rent are as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2016	\$ 925,000
2017	1,100,000
2018	<u>1,100,000</u>
	<u>\$ 3,125,000</u>

BRILLA COLLEGE PREPARATORY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2015

(With Comparative Totals for 2014)

NOTE D: OPERATING LEASE

The Charter School entered into two non-cancelable lease agreements for office equipment with one expiring in August 2016 and the other expiring in August 2017. The future minimum payments on this agreement are as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2016	\$ 10,700
2017	8,000
2018	1,300
	<u>\$ 20,000</u>

NOTE E: LONG-TERM DEBT

In July of 2014, the Charter School entered into a construction to permanent note payable with an unrelated party for tenant improvements to the facility that the Charter School is renting. The note payable amount available is for up to the lesser of \$465,000 or 90% of the total cost of the improvements and payments are anticipated to begin in November 2015. Monthly payments are anticipated to be \$7,706, including interest at 6% for the term of the loan, which is 6 years. As of June 30, 2015, the note had an outstanding principal balance of \$456,280 and accrued unpaid interest of \$16,919. The note payable has certain financial and reporting covenants. At June 30, 2015 the Charter School was in compliance with these covenants.

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

<u>Year ending June 30,</u>	<u>Amount</u>
2016	\$ 69,800
2017	68,700
2018	73,000
2019	77,500
2020	82,300
Thereafter	101,700
	<u>\$ 473,000</u>

BRILLA COLLEGE PREPARATORY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2015

(With Comparative Totals for 2014)

NOTE F: CONCENTRATIONS

At June 30, 2015, approximately 76% of grants and other receivables are due from New York State relating to certain grants and approximately 23% are due from the Federal government relating to certain grants.

At June 30, 2014, approximately 41% of grants and other receivables are due from New York State relating to certain grants and approximately 43% are due from the Federal government relating to certain grants.

During the year and period ended June 30, 2015 and 2014, approximately 83% and 65%, respectively, of total operating revenue and support came from per-pupil funding provided by New York State. The per-pupil rate is set annually by the State based on the school district in which the Charter School's students are located.

During the period ended June 30, 2014, approximately 15% of total operating revenue and support came from the Federal government.

NOTE G: MAJOR GRANTOR

One federal start-up grant accounted for over 11% of total operating revenue and support for the period ended June 30, 2014. There were no grants that accounted for more than 10% of total operating revenue and support for the year ended June 30, 2015.

NOTE H: INSURANCE CLAIM

In January 2014 the Charter School suffered damage of approximately \$289,000 to the building's boiler system which was owned by the landlord and the insurance proceeds were used by the Charter School to purchase replacement leasehold improvements. The insurance recovery is included on the accompanying statement of activities and changes in net assets and the replacement assets are included in leasehold improvements in the statement of financial position.

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. There was a discretionary contribution to the plan for the year ended June 30, 2015 for approximately \$3,500. There was no discretionary contribution to the plan for the period from June 19, 2012 (date of inception) to June 30, 2014.

NOTE J: CONTINGENCY

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.

**BRILLA COLLEGE PREPARATORY CHARTER
SCHOOL**

OTHER FINANCIAL INFORMATION

INDEPENDENT AUDITOR'S REPORT ON OTHER FINANCIAL INFORMATION

Board of Trustees
Brilla College Preparatory Charter School

We have audited the financial statements of Brilla College Preparatory Charter School as of and for the year ended June 30, 2015 and the period June 19, 2012 through June 30, 2014, and we have issued our report thereon dated October 15, 2015, which contained an unmodified opinion on those financial statements. Our audits were performed 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, as a whole.

Mengel, Metzger, Barr & Co. LLP

Rochester, New York
October 15, 2015

BRILLA COLLEGE PREPARATORY CHARTER SCHOOL

SCHEDULE OF ACTIVITIES

YEARS ENDED JUNE 30, 2015 AND JUNE 30, 2014
THE PERIOD FROM JUNE 19, 2012 (DATE OF INCEPTION) TO JUNE 30, 2013, AND
THE PERIOD FROM JUNE 19, 2012 (DATE OF INCEPTION) TO JUNE 30, 2014

	<u>Year ended June 30,</u>		<u>Period from</u>	<u>Period from</u>
	<u>2015</u>	<u>2014</u>	<u>June 19,</u>	<u>June 19,</u>
			<u>2012 (date of</u>	<u>2012 (date of</u>
			<u>inception) to</u>	<u>inception) to</u>
			<u>June 30, 2013</u>	<u>June 30, 2014</u>
Operating revenue and support:				
State and local per pupil operating revenue	\$ 3,713,526	\$ 2,956,231	\$ -	\$ 2,956,231
Federal grants	280,008	462,109	217,877	679,986
State and local grants	326,742	234,946	-	234,946
Contributions	119,322	259,639	103,198	362,837
Insurance recovery	2,610	289,010	-	289,010
In-kind contributions	-	5,000	-	5,000
Interest income	557	12	-	12
Other income	<u>5,173</u>	<u>8,122</u>	<u>-</u>	<u>8,122</u>
TOTAL OPERATING REVENUE AND SUPPORT	4,447,938	4,215,069	321,075	4,536,144
Personnel services costs:				
Administrative staff personnel	252,235	358,151	67,183	425,334
Instructional personnel	1,519,464	875,477	7,750	883,227
Non-instructional personnel	<u>312,424</u>	<u>210,700</u>	<u>35,938</u>	<u>246,638</u>
Total salaries and wages	2,084,123	1,444,328	110,871	1,555,199
Fringe benefits and payroll taxes	332,890	237,127	22,977	260,104
Retirement benefits	3,525	-	-	-
Legal service	15,540	-	29,732	29,732
Audit service	22,300	26,300	-	26,300
Professional services - other	354,519	250,371	30,190	280,561
Building rent	880,000	880,000	-	880,000
Repairs and maintenance	20,042	22,167	-	22,167
Insurance	55,313	65,696	1,239	66,935
Utilities	35,163	40,359	-	40,359
Supplies and materials	103,522	168,978	561	169,539
Non-capitalized equipment and furnishings	8,369	8,284	-	8,284
Leased equipment	23,828	21,807	-	21,807
Professional development	34,527	39,465	22,629	62,094
Student and staff recruitment	21,393	17,165	11,839	29,004
Information technology	49,763	39,075	3,024	42,099
Food services	9,518	5,158	-	5,158
Student services	62,738	45,522	-	45,522
Office expense	21,069	39,409	5,528	44,937
Travel and conferences	1,544	9,637	7,613	17,250
Depreciation and amortization	247,633	102,071	833	102,904
Other	<u>17,054</u>	<u>175</u>	<u>80</u>	<u>255</u>
TOTAL EXPENSES	4,404,373	3,463,094	247,116	3,710,210
CHANGE IN NET ASSETS	<u>\$ 43,565</u>	<u>\$ 751,975</u>	<u>\$ 73,959</u>	<u>\$ 825,934</u>

BRILLA COLLEGE PREPARATORY CHARTER SCHOOL

REPORT REQUIRED BY GOVERNMENT AUDITING STANDARDS

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 School

We have audited 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, the financial statements of Brilla College Preparatory Charter School, which comprise the statement of financial position as of June 30, 2015, 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 15, 2015.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Brilla College Preparatory Charter School's 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 School's internal control. Accordingly, we do not express an opinion on the effectiveness of Brilla College Preparatory Charter School's internal control.

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. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control over financial reporting that we consider to be a significant deficiency.

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 a 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. We consider the deficiency described in the accompanying schedule of findings and response as Finding 2015-001 to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Brilla College Preparatory Charter School's financial statements are free from 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 are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of Brilla College Preparatory Charter School in a separate letter dated October 15, 2015.

Brilla College Preparatory Charter School's Response to Findings

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

Purpose of This Report

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

Mengel, Metzger, Baw & Co. LLP

Rochester, New York
October 15, 2015

BRILLA COLLEGE PREPARATORY CHARTER SCHOOL

SCHEDULE OF FINDINGS AND RESPONSES

JUNE 30, 2015

Finding 2015-001

Statement of condition

During the period of our audit the Charter School had under accrued vacation expense.

Criteria and effect of conditions

During the period of our audit we noted that the vacation time that could be carried into the next year for full time administration was not accrued for, and therefore should have been included in accrued payroll at June 30, 2015.

Recommendation

We recommend that a procedure be implemented to keep track of accrued vacation time and the value of the total accrual as of the year end be recorded in the financial statements.

Management response

A procedure has been adopted to properly account for vacation accrual through our biometric time management system. The value of accrued vacation time will be recorded in our accounting system on a monthly basis.

New York State Education Department

Request for Proposals to Establish Charter Schools Authorized by the Board of Regents

2015-16 Budget & Cash Flow Template

General Instructions and Notes for New Application Budgets and Cash Flows Templates

1	Complete ALL SIX columns in BLUE
2	Enter information into the GRAY cells
3	Cells containing RED triangles in the upper right corner in columns B through G contain guidance on that particular item
4	Funding by School District information for all NYS School district is located on the State Aid website at https://stateaid.nysed.gov/charter/ . Refer to this website for per-pupil tuition funding for all school districts. Rows may be inserted in the worksheet to accommodate additional districts if necessary.
5	The Assumptions column should be completed for all revenue and expense items unless the item is self-explanatory. Where applicable, please reference the page number or section in the application narrative that indicates the assumption being made. For instance, student enrollment would reference the applicable page number in Section I, C of the application narrative.

Brilla College Preparatory Charter School

PROJECTED BUDGET FOR 2015-2016

July 1, 2015 to June 30, 2016

Assumptions

DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable

Please Note: The student enrollment data is entered below in the Enrollment Section beginning in row 155. This will populate the data in row 10.

	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	
Total Revenue	3,516,847	782,563	-	-	1,060,425	5,359,835	
Total Expenses	3,424,862	688,616	-	-	1,053,077	5,166,555	
Net Income	91,984	93,948	-	-	7,348	193,280	
Actual Student Enrollment	315	50	-	-	365		
Total Paid Student Enrollment							
	<p>CS: This line should show how many students a school intends to be paid for.</p> <p>For Example: If a school plans on enrollment of 100 students however, it anticipates only receiving 95% of those students.</p> <p>CS: Enter in the Per Pupil Rate (PPR) for the Current Year (CY).</p> <p>For Example: If this application is being submitted in 2009-10 for a school opening in 2011-12, enter in the 2009-10 PPR for that district in the cells below. If a higher PPR is assumed indicate that % increase in the ASSUMPTION column. Refer to the State Aid website for the tuition rates. https://stateaid.nysed.gov/charter/</p>						
				SUPPORT SERVICES			
				FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	
REVENUE							
REVENUES FROM STATE SOURCES							
Per Pupil Revenue							
New York City	CY Per Pupil Rate						
School District 2 (Enter Name)	\$13,877.00				1,049,101	4,371,255	
School District 3 (Enter Name)							
School District 4 (Enter Name)							
School District 5 (Enter Name)							
Special Education Revenue						514,323	
Grants							
Stimulus							
Other							
Other State Revenue	168,110	31,719				199,829	Facility rent assistance
TOTAL REVENUE FROM STATE SOURCES	3,271,701	764,605			1,049,101	5,085,407	
REVENUE FROM FEDERAL FUNDING							
IDEA Special Needs							
Title I	152,000					152,000	
Title Funding - Other	9,086	1,714				10,800	
School Food Service (Free Lunch)							
Grants							
Charter School Program (CSP) Planning & Implementation							
Other							
Other Federal Revenue							
TOTAL REVENUE FROM FEDERAL SOURCES	161,086	1,714				162,800	
LOCAL AND OTHER REVENUE							
Contributions and Donations, Fundraising							
Erate Reimbursement	22,980	4,336				27,316	
Interest Income, Earnings on Investments,							
NYC-DYCD (Department of Youth and Community Developm.)							
Food Service (Income from meals)							
Text Book	21,063	3,974				25,037	
Other Local Revenue	40,017	7,934			11,324	59,275	
TOTAL REVENUE FROM LOCAL and OTHER SOURCES	84,060	16,244			11,324	111,628	
TOTAL REVENUE	3,516,847	782,563			1,060,425	5,359,835	
EXPENSES							
ADMINISTRATIVE STAFF PERSONNEL COSTS							
Executive Management					200,000	200,000	
Instructional Management					30,900	123,600	
Deans, Directors & Coordinators	14,714					82,500	
CFO / Director of Finance	13,095				87,500	87,500	
Operation / Business Manager					87,500	87,500	
Administrative Staff					100,245	100,245	
TOTAL ADMINISTRATIVE STAFF	27,809				506,145	681,345	
INSTRUCTIONAL PERSONNEL COSTS							
Content/Subject Area Teachers:							
- ELA						1,558,933	
- Math						311,772	
- Social Studies	311,772						
Substitute Teachers							
Teaching Assistants							
Specialty Teachers						83,500	
Aides							
Therapists & Counselors						64,375	
Other						28,000	Bonus and stipends
TOTAL INSTRUCTIONAL						2,046,580	
NON-INSTRUCTIONAL PERSONNEL COSTS							
Nurse							
Librarian							
Custodian							
Security							
Other							
TOTAL NON-INSTRUCTIONAL							
SUBTOTAL PERSONNEL SERVICE COSTS	41	1,841,664	365,116			521,145	2,727,925
PAYROLL TAXES AND BENEFITS							
Payroll Taxes					42,368	221,777	
Fringe / Employee Benefits	149,725	29,684			51,138	267,681	
Retirement / Pension	180,715	35,828			10,210	53,442	
Unemployment	36,079	7,153				103,716	
Other	366,519	72,665				542,900	
TOTAL PAYROLL TAXES AND BENEFITS	2,208,183	437,781			624,861	3,270,825	
CONTRACTED SERVICES							
Accounting / Audit					25,750	25,750	
Legal					7,500	7,500	
Management Company Fee							
Nurse Services							
Food Service / School Lunch							
Payroll Services					42,037	42,037	
Special Ed Services					7,250	7,250	
Titlement Services (i.e. Title I)							
Other Purchased / Professional / Consulting							
TOTAL CONTRACTED SERVICES	149,604	29,136			91,860	270,600	
SCHOOL OPERATIONS							
Board Expenses					5,250	5,250	
Classroom / Teaching Supplies & Materials					47,250	47,250	
Special Ed Supplies & Materials					4,000	4,000	
Textbooks / Workbooks					71,318	71,318	
Supplies & Materials other							
Equipment / Furniture					6,000	31,408	
Telephone					8,055	42,163	
Technology					2,080	43,602	
Student Testing & Assessment						5,500	
Field Trips						15,000	
Transportation (student)							
Student Services - other						46,000	
Office Expense					8,820	18,000	
Staff Development					8,597	45,000	
Staff Recruitment					2,675	14,000	
Student Recruitment / Marketing						5,500	
School Meals / Lunch							
Travel (Staff)						96	500
Fundraising							
Other						200	200
TOTAL SCHOOL OPERATIONS	32,110	60,809			41,772	394,691	
FACILITY OPERATION & MAINTENANCE							
Insurance					12,869	67,362	
Janitorial					3,821	20,000	
Building and Land Rent / Lease					168,116	880,000	
Repairs & Maintenance					1,433	7,500	
Equipment / Furniture							
Security							
Utilities					10,133	53,040	
TOTAL FACILITY OPERATION & MAINTENANCE	693,951	137,579			196,372	1,027,902	
DEPRECIATION & AMORTIZATION							
DISSOLUTION ESCROW & RESERVES / CONTINGENCY					22,925	120,000	
TOTAL EXPENSES					1,053,077	5,166,555	
NET INCOME					7,348	193,280	

CS: This line should show how many students a school intends to be paid for.

For Example: If a school plans on enrollment of 100 students however, it anticipates only receiving 95% of those students.

CS: Enter in the Per Pupil Rate (PPR) for the Current Year (CY).

For Example: If this application is being submitted in 2009-10 for a school opening in 2011-12, enter in the 2009-10 PPR for that district in the cells below. If a higher PPR is assumed indicate that % increase in the ASSUMPTION column. Refer to the State Aid website for the tuition rates. <https://stateaid.nysed.gov/charter/>

CS: List exact titles and staff FTE's (Full time equivalent)

CS: Sample titles that fall under this line:

- Director, Deans, Coordinators of Curriculum
- Secretary

CS: Sample titles that fall under this line:

- Content/Subject Area Teachers:
- ELA
- Math
- Social Studies
- Speech Therapists
- Social Workers

CS: Foreign Languages

CS: Photography

CS: Ceramics

CS: Cafeteria

CS: Other

CS: Health and Dental

CS: Social Security

CS: Medicare

CS: Unemployment

CS: Other

CS: Janitorial

CS: Consultants

CS: Development

CS: Conferences

CS: Curriculum

CS: Instructional

CS: Non-Instructional

CS: Hardware

CS: Software

CS: Internet

CS: Wiring

CS: Business

CS: Conferences

CS: Interest

CS: Bank Charges

CS: Bad Debt

CS: Misc. Fees (i.e. Licensing)

CS: Dues & Membership

CS: All Other

CS: (if any questions contact CSI)

CS: Facility Related

CS: Includes the Purchase or Lease of equipment

CS: Electric

CS: Gas

CS: Other

CS: \$75,000 should be set aside for Dissolution and it can be spread out over the first THREE years if the school chooses. If spread out each year should minimally be \$25k.

A note can be added under assumptions describing the

Brilla College Preparatory Charter School

PROJECTED BUDGET FOR 2015-2016							Assumptions
July 1, 2015 to June 30, 2016							DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable
Please Note: The student enrollment data is entered below in the Enrollment Section beginning in row 155. This will populate the data in row 10.							
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	
Total Revenue	3,516,847	782,563	-	-	1,059,425	5,358,835	
Total Expenses	3,424,862	688,616	-	-	1,053,077	5,166,555	
Net Income	91,984	93,948	-	-	7,348	193,280	
Actual Student Enrollment	315	50	-	-	-	365	
Total Paid Student Enrollment							
	CSI: This line should show how many students a school intends to be paid for. For Example: If a school plans on enrollment of 100 students however its budget only covers 95% of those			SUPPORT SERVICES			
				FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	
ENROLLMENT - "School Districts Are Linked To Above Entries"	breakout.					TOTAL ENROLLED	
New York City						365	
School District 2 (Enter Name)						-	
School District 3 (Enter Name)						-	
School District 4 (Enter Name)						-	
School District 5 (Enter Name)						-	
TOTAL ENROLLMENT	315	50				365	
REVENUE PER PUPIL	11,165	15,651	-				
EXPENSES PER PUPIL	10,873	13,772	-				



Audited Financial Statement Checklist

Created: 07/30/2015

Last updated: 10/26/2015

Page 1

Charter School Name:

1. Please check each item that is included in the 2014-15 Audited Financial Statement submitted for your charter school.

	Yes/No
Audited Financial Statements (including report on compliance and report on internal control over financial reporting)	Yes
Single Audit (if applicable)	Not Applicable
CSP Agreed Upon Procedures (if applicable)	No
Management Letter	No
Report on Extracurricular Student Activity Accounts (if applicable)	Not Applicable
Corrective Action Plans for any Findings	Yes

2. Please indicated if there is a finding(s) noted in any of the following sections of your charter school's 2014-15 Audited Financial Statement.

	Yes/No
Report on Compliance	No
Report on Internal Control over Financial Reporting	No
Single Audit	No
CSP Agreed Upon Procedures Report	No
Management Letter	No

Thank you.



Appendix E: Disclosure of Financial Interest Form

Last updated: 10/26/2015

Page 1

All trustees who served on an education corporation governing one or more charter schools during the 2014-2015 school year must complete the form in Appendix E (Disclosure of Financial Interest Form). [The Disclosure of Financial Interest Forms are due on November 1, 2015. A link to a safe and secure form that each Trustee must complete by the November 1, 2015 deadline will be provide here by September 1, 2015 or sooner.](#)

ALL charter schools or merged education corporations must complete the Board of Trustees Membership Table within the online portal in Appendix F (Board of Trustees Membership Table). The Board of Trustees Membership Table must be submitted by August 1, 2015.

Regents-authorized charter schools must upload a complete set of board of trustee Meeting Minutes from July 2014-June 2015 into Appendix G (Board Minutes). Board of Trustee Meeting Minutes must be submitted by August 1, 2015.

Yes, each member of the school's Board of Trustees will receive a link to the Disclosure of Financial Interest Form.

Yes

Thank you.



Appendix F: BOT Membership Table

Last updated: 07/30/2015

Page 1

1. Current Board Member Information

	Trustee Name	Email Address	Committee Affiliation(s)	Voting Member? (Y/N)	Area of Expertise, and/or Additional Role and School (parent, staff member, etc.)	Number of Terms Served and Length of Each (Include election date and term expiration)
1	Scott Hamilton	[REDACTED]	Chair/Board President	Yes	Education	1 term; 1 year length from inception
2	Eric Eckholdt	[REDACTED]	Treasurer	Yes	Finance	1 term; 2 year length from inception
3	Brian Carty	[REDACTED]	Trustee/Member	Yes	Education	1 term; 3 year length from inception
4	Maryann Hedaa	[REDACTED]	Trustee/Member	Yes	Education	1 term; 2 year length from inception
5	Anthony J. de Nicola	[REDACTED]	Trustee/Member	Yes	Finance	1 term; 3 year length from inception
6	Richard E. Ramirez	[REDACTED]	Trustee/Member	Yes	Media	1 term; 1 year length from inception
7	Stephanie Saroki de Garcia	[REDACTED]	Trustee/Member	Yes	Education	1 term; 1 year length from inception
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						

19						
20						

2. Total Number of Members Joining Board during the 2014-15 school year

0

3. Total Number of Members Departing the Board during the 2014-15 school year

7

4. According to the School's by-laws, what is the maximum number of trustees that may comprise the governing board?

No Cap

5. How many times did the Board meet during the 2014-15 school year?

12

6. How many times will the Board meet during the 2015-16 school year?

12

Thank you.

Minutes
Meeting of the Board of Directors
Brilla College Preparatory Charter School
July 30, 2014
Brilla College Preparatory, 413 East 144th Street, Bronx, NY

The Board of Directors of the Brilla College Preparatory Charter School met for a regular meeting on Wednesday, July 30, 2014

The following directors were present:

1. Brian Carty
2. Tony de Nicola
3. Scott Hamilton
4. Rick Ramirez
5. Stephanie Saroki de Garcia

Eric Eckholdt and Maryann Hedaa were not present. School faculty in attendance were Mr. Gillaspie and Mr. Barnes. No members of the public attended.

Mr. de Nicola, serving as Vice-Chair, called the meeting to order at 5:03PM (EST).

The first order of business was the approval of the minutes from the June 26th, 2014 board meeting. Upon motion duly made, seconded and unanimously carried, the minutes were approved.

The next orders of business were updates on finances, summer updates, Brilla 2nd year focus and construction updates. Mr. Barnes led the board through the current state of finances. Mr. Gillaspie then updated the board regarding the current summer programs and the focus for Brilla in year two. Mr. Barnes then led the board through an update on current construction at Brilla.

The next orders of business were discussing budget amendments, reviewing the staff handbook and a board member term vote. Mr. Barnes presented the board with an overview of proposed budget amendments and upon motion duly made and seconded, the board unanimously approved the categorization for future budgeting. Mr. Barnes and Mr. Gillaspie then presented the board with the current student handbook. After discussing additions and upon motion duly made and seconded, the board unanimously approved the student handbook. Next, the board discussed terms for two exiting board members. Tony de Nicola moved to extend the terms of Scott Hamilton and Rick Ramirez to three additional years. The vote was approved with Scott Hamilton and Rick Ramirez abstaining.

At 5:48pm, the board entered into Executive Session to discuss the school leader evaluation.

Upon motion duly made, seconded and carried, the meeting was adjourned at 6:05PM.

These minutes respectfully submitted,

Rick Ramirez
Secretary

Minutes
Meeting of the Board of Directors
Brilla College Preparatory Charter School
August 13, 2014
Brilla College Preparatory, 413 East 144th Street, Bronx, NY

The Board of Directors of the Brilla College Preparatory Charter School met for a regular meeting on Wednesday, August 13, 2014

The following directors were present:

1. Scott Hamilton
2. Rick Ramirez
3. Tony de Nicola

Brian Carty, Eric Eckholdt, Maryann Hedaa and Stephanie Saroki de Garcia were not present. School faculty in attendance were Mr. Gillaspie and Mr. Barnes. Seth Whetzel from Seton Education Partners was also in attendance. No members of the public attended.

Mr. Hamilton, serving as Chair, called the meeting to order at 5:03PM (EST).

The first order of business was the approval of the minutes from the July 30th, 2014 board meeting. Upon motion duly made, seconded and unanimously carried, the minutes were approved.

The next orders of business were updates on Brilla year two readiness, construction, finance and fundraising. Mr. Gillaspie led the board through the current focus for year two planning at Brilla. Mr. Barnes led the board through the current state of construction and finances. Mr. Gillaspie then updated the board on fundraising plans and ideas for year two.

Upon motion duly made, seconded and carried, the meeting was adjourned at 5:36PM.

These minutes respectfully submitted,

Rick Ramirez
Secretary

Minutes
Meeting of the Board of Directors
Brilla College Preparatory Charter School
September 23rd, 2014
Brilla College Preparatory, 413 East 144th Street, Bronx, NY

The Board of Directors of the Brilla College Preparatory Charter School met for a regular meeting on Tuesday, September 23rd, 2014

The following directors were present:

1. Eric Eckholdt
2. Maryann Hedaa
3. Tony de Nicola
4. Scott Hamilton
5. Rick Ramirez
6. Stephanie Saroki de Garcia

Brian Carty was not present. School faculty in attendance were Mr. Gillaspie and Mr. Barnes. Seth Whetzel from Seton Education Partners was also in attendance. No members of the public attended.

Mr. Hamilton, serving as Chair, called the meeting to order at 5:05PM (EST).

The first order of business was the approval of the minutes from the August 13th, 2014 board meeting. Upon motion duly made, seconded and unanimously carried, the minutes were approved.

The next orders of business were updates on Brilla Academics and the beginning of year two, finance and fundraising. Mr. Gillaspie led the board through the current focus for year two planning at Brilla and updates on the beginning of the school year regarding students, faculty and building updates. Mr. Barnes led the board through the current state of finances. Mr. Gillaspie then updated the board on fundraising plans and upcoming plans for school needs.

Upon motion duly made, seconded and carried, the meeting was adjourned at 6:00PM.

These minutes respectfully submitted,

Rick Ramirez
Secretary

Minutes
Meeting of the Board of Directors
Brilla College Preparatory Charter School
October 21st, 2014
Brilla College Preparatory, 413 East 144th Street, Bronx, NY

The Board of Directors of the Brilla College Preparatory Charter School met for a regular meeting on Tuesday, October 21st, 2014.

The following directors were present:

1. Eric Eckholdt
2. Tony de Nicola
3. Scott Hamilton
4. Rick Ramirez
5. Brian Carty

Stephanie Saroki de Garcia & Maryann Heddaa were not present. School faculty in attendance were Mr. Gillaspie and Mr. Barnes. Seth Whetzel from Seton Education Partners was also in attendance. Shelby Stenson from Mengel Metzger Barr & Co. (MMB) Brilla's auditor was in attendance to review in detail the audit findings with the board. No members of the public attended.

Mr. Hamilton, serving as Chair, called the meeting to order at 5:05PM (EST).

The first order of business was the approval of the minutes from the September 21st, 2014 board meeting. Upon motion duly made, seconded and unanimously carried, the minutes were approved.

The next orders of business were updates on Brilla Academics and schoolwide updates. Mr. Gillaspie led the board through the Saturday workshop agendas, homework help, and targeting differentiated instructions. Mr. Gillaspie also updated the board on homecoming week at the school and other upcoming holiday events. Mr. Barnes led the board through the current state of the school building, including updates on the elevator installation, bathroom renovation progress and an update on flooding in the basement. Mr. Gillaspie then updated the board on fundraising plans and upcoming plans for school needs.

Shelby Stenson from MMB then went through in detail the audit documents and agreed upon procedures documents. After Ms. Stenson's exhaustive report that showed no findings the Board unanimously voted to approve and finalize the audit documents.

Upon motion duly made, seconded and carried, the meeting was adjourned at 6:00PM.

These minutes respectfully submitted,

Rick Ramirez
Secretary

Minutes
Meeting of the Board of Directors
Brilla College Preparatory Charter School
November 18th, 2014
Brilla College Preparatory, 413 East 144th Street, Bronx, NY

The Board of Directors of the Brilla College Preparatory Charter School met for a regular meeting on Tuesday, November 18th, 2014.

The following directors were present:

1. Eric Eckholdt
2. Scott Hamilton
3. Stephanie Saroki de Garcia
4. Maryann Hedaa
5. Brian Carty

Rick Ramirez and Tony de Nicola were not present. Since Rick Ramirez was absent Maryann Hedaa was appointed by board resolution, upon motion duly made, seconded and unanimously carried, to be acting secretary for the meeting. School faculty in attendance were Mr. Gillaspie, Mr. Barnes, and Ms. Kopro. Seth Whetzel from Seton Education Partners was also in attendance. Greta Mayans from La Raza Development Corporation, the schools lender for capital improvements was present. No members of the public attended.

Mr. Hamilton, serving as Chair, called the meeting to order at 5:05PM (EST).

The first order of business was the approval of the minutes from the October 21st, 2014 board meeting. Upon motion duly made, seconded and unanimously carried, the minutes were approved.

The next orders of business were updates on Brilla Academics and schoolwide updates. Mr. Gillaspie led the board through the results of Brilla's Interim Assessments. Brilla ranked 4th in math and 10th in ELA out of 280 schools in the Achievement Network who took the same assessments. Mr. Gillaspie also updated the board on cultural initiatives and visitors who came to the school including visitors from Teach for All.

Mr. Barnes then went over the Form 990 filing. Upon motion duly made, seconded and unanimously carried, the 990 filing was approved by the board.

Greta Mayans from La Raza then went over the details of the proposed capital improvements loan the school was taking. Upon motion duly made, seconded and unanimously carried, the board voted to approve the resolutions of the loan and the loan itself. The board also unanimously voted Maryann Hedaa acting secretary for the purposes of signing the loan documents.

Upon motion duly made, seconded and carried, the meeting was adjourned at 6:00PM. These minutes respectfully submitted,

Maryann Hedaa, Acting Secretary

Minutes
Meeting of the Board of Directors
Brilla College Preparatory Charter School
December 2nd, 2014
Brilla College Preparatory, 413 East 144th Street, Bronx, NY

The Board of Directors of the Brilla College Preparatory Charter School met for a regular meeting on Tuesday, December 2nd, 2014.

The following directors were present:

1. Brian Carty
2. Eric Eckholdt
3. Maryann Hedaa
4. Rick Ramirez
5. Scott Hamilton
6. Stephanie Saroki de Garcia
7. Tony DeNicola

School faculty in attendance was Mr. Gillaspie, Mr. Barnes, Ms. Kopro and Mr. Martinez. Seth Whetzel from Seton Education Partners was also in attendance.

Mr. Hamilton, serving as Chair, called the meeting to order at 5:03PM (EST).

The first order of business was the approval of the minutes from the November 18th, 2014 board meeting. Upon motion duly made, seconded and unanimously carried, the minutes were approved.

The next orders of business were updates on Brilla Academics and financials. The board was led through announcements by Mr. Gillaspie and Mr. Barnes. The next order of business was a discussion on replication. The board was led through insights by each member of the faculty regarding their opinions on replication.

At 5:19 the board went into executive session with Mr. Gillaspie.

Upon motion duly made, seconded and carried, the meeting was adjourned at 6:12PM.

Respectfully submitted,

Rick Ramirez,
Secretary

Minutes
Meeting of the Board of Directors
Brilla College Preparatory Charter School
January 27th, 2015
Brilla College Preparatory, 413 East 144th Street, Bronx, NY

The Board of Directors of the Brilla College Preparatory Charter School met virtually for a regular meeting on Tuesday, January 27th, 2015.

The following directors were present:

1. Eric Eckholdt
2. Maryann Hedaa
3. Rick Ramirez
4. Scott Hamilton
5. Stephanie Saroki de Garcia
6. Tony DeNicola

Brian Carty was not present. School faculty in attendance was Ms. Kopro and Mr. Barnes. Seth Whetzel from Seton Education Partners was also in attendance.

Mr. Hamilton, serving as Chair, called the meeting to order at 5:04PM (EST).

The first order of business was the approval of the minutes from the December 2nd, 2014 board meeting. Upon motion duly made, seconded and unanimously carried, the minutes were approved.

The next orders of business were updates on the leadership transition, academic progress and school culture. The board was led through updates on the state of the school by Ms. Kopro. The next orders of business were updates on financials and construction. After updates by Mr. Barnes on costs and timeline, the board unanimously approved the motion to proceed with Phase II of the Capital Improvements Program for construction of Special Education pullout rooms on the stage at Brilla (contingent on procuring 3 separate contractor bids).

Upon motion duly made, seconded and carried, the meeting was adjourned at 5:37PM.

Respectfully submitted,

Rick Ramirez,
Secretary

Minutes
Meeting of the Board of Directors
Brilla College Preparatory Charter School
February 24th, 2015
Brilla College Preparatory, 413 East 144th Street, Bronx, NY

The Board of Directors of the Brilla College Preparatory Charter School met virtually for a regular meeting on Tuesday, February 24th, 2015.

The following directors were present:

1. Eric Eckholdt
2. Rick Ramirez
3. Scott Hamilton
4. Stephanie Saroki de Garcia

Brian Carty, Tony DeNicola and Maryann Hedaa were not present. School faculty in attendance was Ms. Kopro, Mr. Martinez and Mr. Barnes. Seth Whetzel from Seton Education Partners was also in attendance.

Mr. Hamilton, serving as Chair, called the meeting to order at 5:03PM (EST).

The first order of business was the approval of the minutes from the January 27th, 2015 board meeting. Upon motion duly made, seconded and unanimously carried, the minutes were approved.

The next orders of business were updates on the leadership transition, academic progress and school culture. The board was led through updates on the state of the school by Ms. Kopro. After updates, Eric Eckholdt moved to begin the application process for a 2nd Charter School. The motion was seconded and unanimously approved.

The next orders of business were updates on financials and construction. Mr. Barnes presented an update on the progress of the facilities financing and co-location request. The school applied for co-location and was denied by the DOE. Mr. Barnes recommended that the school appeal this decision and hire counsel to do so.

The Board of Directors unanimously voted to authorize proceeding forward with the appeal and to hire an attorney (and incurring reasonable legal fees) to draft the appeal. In addition the Board of Directors unanimously voted to authorize Noah Barnes, Chief Operating Officer of Brilla College Prep, to sign all legal documents associated with the appeal on behalf of the school.

Upon motion duly made, seconded and carried, the meeting was adjourned at 6:20PM.

Respectfully submitted,

Rick Ramirez,
Secretary

Minutes
Meeting of the Board of Directors
Brilla College Preparatory Charter School
March 24th, 2015
Brilla College Preparatory, 413 East 144th Street, Bronx, NY

The Board of Directors of the Brilla College Preparatory Charter School met for a regular meeting on Tuesday, March 24th, 2015.

The following directors were present:

1. Brian Carty
2. Tony de Nicola
3. Eric Eckholdt
4. Scott Hamilton
5. Rick Ramirez
6. Stephanie Saroki de Garcia

Maryann Hedaa was not present. School faculty in attendance were Ms. Kopro, Mr. Martinez and Mr. Barnes. Seth Whetzel from Seton Education Partners was also in attendance.

Mr. Hamilton, serving as Chair, called the meeting to order at 5:02PM (EST).

The first order of business was the approval of the minutes from the February 24th, 2015 board meeting. Upon motion duly made, seconded and unanimously carried, the minutes were approved.

The next orders of business were updates on the school culture, financials and budget. The board was led through updates on the state of the school by Ms. Kopro. Mr. Barnes and Ms. Kopro then led the school through the current financials and proposed budget and rationale for the coming school year. Tony de Nicola moved to approve the 2015-2016 budget pending revisions. The motion was seconded and approved by a vote of five to one.

Upon motion duly made, seconded and carried, the meeting was adjourned at 6:01PM.

Respectfully submitted,

Rick Ramirez,
Secretary

Minutes
Meeting of the Board of Directors
Brilla College Preparatory Charter School
April 21st, 2015
Brilla College Preparatory, 413 East 144th Street, Bronx, NY

The Board of Directors of the Brilla College Preparatory Charter School met for a regular meeting on Tuesday, April 21st, 2015.

The following directors were present:

1. Eric Eckholdt
2. Scott Hamilton
3. Rick Ramirez
4. Stephanie Saroki de Garcia

Brian Carty, Tony de Nicola and Maryann Hedaa were not present. School faculty in attendance were Ms. Kopro, Mr. Martinez and Mr. Barnes. Seth Whetzel from Seton Education Partners was also in attendance.

Mr. Hamilton, serving as Chair, called the meeting to order at 6:05PM (EST).

The first order of business was the approval of the minutes from the March 24th, 2015 board meeting. Upon motion duly made, seconded and unanimously carried, the minutes were approved.

The next orders of business were updates on staffing, finances, W-MBE Policy and budget. The board was led through staffing updates by Ms. Kopro. Mr. Martinez then led the school through the current financials and W-MBE Policy. Mr. Martinez and Ms. Kopro then led the board through an updated proposed budget for the coming school year. Stephanie Saroki de Garcia moved to approve the 2015-2016 budget with stipulations and amendments. The motion was seconded and unanimously approved.

Upon motion duly made, seconded and carried, the meeting was adjourned at 6:57PM and the board entered executive session.

Respectfully submitted,

Rick Ramirez,
Secretary

Minutes
Meeting of the Board of Directors
Brilla College Preparatory Charter School
May 26th, 2015
Brilla College Preparatory, 413 East 144th Street, Bronx, NY

The Board of Directors of the Brilla College Preparatory Charter School met for a regular meeting on Tuesday, May 26th, 2015.

The following directors were present:

1. Eric Eckholdt
2. Scott Hamilton
3. Rick Ramirez
4. Stephanie Saroki de Garcia

Brian Carty, Tony de Nicola and Maryann Hedaa were not present. School faculty in attendance were Ms. Kopro and Mr. Martinez. Seth Whetzel from Seton Education Partners was also in attendance.

Mr. Hamilton, serving as Chair, called the meeting to order at 5:03PM (EST).

The first order of business was the approval of the minutes from the April 21st, 2015 board meeting. Upon motion duly made, seconded and unanimously carried, the minutes were approved.

The next orders of business were updates on finances, academics, culture, and current enrollment for 2015-2016. The board was led through updates by Ms. Kopro and Mr. Martinez. The next orders of business were staffing and the exit interview process. Ms. Kopro led the board through the current plans for staffing and exciting at Brilla. The board was then led through a Brilla growth update by Seth Whetzel.

Upon motion duly made, seconded and carried, the meeting was adjourned at 6:57PM and the board entered executive session.

Respectfully submitted,

Rick Ramirez,
Secretary

Minutes
Meeting of the Board of Directors
Brilla College Preparatory Charter School
June 16th, 2015
Brilla College Preparatory, 413 East 144th Street, Bronx, NY

The Board of Directors of the Brilla College Preparatory Charter School met for a regular meeting on Tuesday, June 16th, 2015.

The following directors were present:

1. Eric Eckholdt
2. Scott Hamilton
3. Rick Ramirez
4. Stephanie Saroki de Garcia

Brian Carty, Tony de Nicola and Maryann Hedaa were not present. School faculty in attendance were Ms. Mulcahy, Ms. Kopro and Mr. Martinez. Seth Whetzel from Seton Education Partners were also in attendance.

Mr. Hamilton, serving as Chair, called the meeting to order at 5:03PM (EST).

The first order of business was the approval of the minutes from the May 26th, 2015 board meeting. Upon motion duly made, seconded and unanimously carried, the minutes were approved.

The next orders of business were updates on finances, academics, culture, and current enrollment for 2015-2016. The board was led through updates by Ms. Kopro and Mr. Martinez. The next orders of business were third party feedback and exit interview feedback. Ms. Kopro led the board through the current plans for staffing and exiting feedback at Brilla. Sheila Mulcahy then led the board through a brief update of her Brilla observations. The board was then led through a Brilla growth update by Seth Whetzel.

Upon motion duly made, seconded and carried, the meeting was adjourned at 6:12PM and the board entered executive session.

Respectfully submitted,

Rick Ramirez,
Secretary



BRILLA COLLEGE PREP

Public Charter School

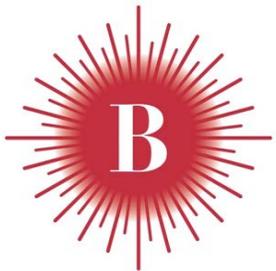
Appendix H: Enrollment & Retention Efforts

Brilla College Preparatory Charter 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 it is Brilla's goal to attract students who qualify for Free & Reduced Lunch, English Language Learners, and students with disabilities. Since inception, Brilla's plan has been to recruit students and families through grassroots efforts with a specific focus in the Mott Haven neighborhood. Brilla partnered with local community centers such as St. Mary's Recreation Center and Betances Community Center to hold information sessions. Brilla recruited a Spanish speaker to translate all of the information sessions into Spanish for Spanish speaking families and students.

In addition to partnering with community centers Brilla also aggressively targeted potential families by canvassing the Mott Haven area and handing out informational flyers. Once students enrolled via the lottery, Brilla also visited every single incoming family (a total of over 240) through the home visit process in the 2013-14 and 2014-15 school years. Families of English Language Learner's were visited by Spanish speaking members of Brilla's staff.

For the 2015-16 school year Brilla focused on attracting ELL students and those students who are eligible for Free & Reduced lunch. Due to building constraints in our first year, Brilla did not aggressively target students with physical disabilities. To help make the school more accessible Brilla applied for, and received, a state stimulus fund grant to build a handicap lift and to install ADA accessible stalls in the student bathrooms. This addition has allowed Brilla to attract students with disabilities, although Brilla's building is still not favorable for such a student. The goal is to take the necessary steps to make the school a comfortable learning environment for all students.

In addition to the handicap lift and ADA accessible bathrooms Brilla has also done construction to add pullout rooms for students who are a part of our Special Education population. We hope to be able to become the type of institution that has the physical infrastructure to serve these students adequately.



BRILLA COLLEGE PREP 2015-2016 STUDENT APPLICATION

APPLICATIONS MUST BE POSTMARKED OR
RECEIVED ONLINE BY APRIL 1, 2015, 11:59 P.M.

SCHOLAR INFORMATION

First Name:		Middle:		Last Name:	
Address:				Apt:	
City:	State:	Zip:	Do you live in Community School District 7? Yes <input type="checkbox"/> No <input type="checkbox"/> Unsure <input type="checkbox"/>		
Date of Birth: <small>*Scholars must turn 5 before 12/31/15 to be eligible for Kindergarten</small>			Scholar's current grade: No schooling <input type="checkbox"/> Pre-K <input type="checkbox"/> K <input type="checkbox"/> 1 st <input type="checkbox"/> 2 nd <input type="checkbox"/> 3 rd <input type="checkbox"/>		
Male <input type="checkbox"/>	Grade scholar is applying for at Brilla College Prep in 2015 : Kindergarten <input type="checkbox"/> 1 st <input type="checkbox"/> 2 nd <input type="checkbox"/> 3 rd <input type="checkbox"/>				
Female <input type="checkbox"/>					
Is the student eligible for free/reduced lunch in NYC? Yes <input type="checkbox"/> No <input type="checkbox"/> Unsure <input type="checkbox"/>					

PARENT/GUARDIAN INFORMATION

1. First Name:			Last Name:		
Address:				Apt:	
City:	State:	Zip:	Home Phone:		
Work Phone:		Cell Phone:			
Email address:			Relationship to Scholar:		
2. First Name:			Last Name:		
Address:				Apt:	
City:	State:	Zip:	Home Phone:		
Work Phone:		Cell Phone:			
Email address:			Relationship to Scholar:		

APPLYING SIBLING INFORMATION, IF APPLICABLE

Please note that siblings of current OR applying scholars of Brilla College Prep are eligible for a lottery preference. A sibling is defined as a brother, sister, or other child legally under the same parent/guardian's care and residing in the same household.

Sibling's Full Name: _____	Siblings live in same home? Yes <input type="checkbox"/> No <input type="checkbox"/>
Sibling 2015-16 Grade: Kindergarten <input type="checkbox"/> 1 st <input type="checkbox"/> 2 nd <input type="checkbox"/> 3 rd <input type="checkbox"/>	
Sibling's Full Name: _____	Siblings live in same home? Yes <input type="checkbox"/> No <input type="checkbox"/>
Sibling 2015-16 Grade: Kindergarten <input type="checkbox"/> 1 st <input type="checkbox"/> 2 nd <input type="checkbox"/> 3 rd <input type="checkbox"/>	
*Note: If more than one sibling is applying, you must complete an application for each scholar.	

By signing below, you certify that the information that you have provided herein is true to the best of your knowledge.

Parent/Guardian Signature: _____ Date: _____

Return Completed Applications to: Brilla College Preparatory Charter School, 413 E 144th St., Bronx, NY 10454
or fax to (718) 585-5800. Call (347) 273-8439 if you have any questions.
Apply online at www.brillacollegeprep.org

A charter school shall not discriminate against or limit the admission of any student on any unlawful basis, including on the basis of ethnicity, national origin, gender, disability, intellectual ability, measures of achievement or aptitude, athletic ability, race, creed, national origin, religion or ancestry. A school may not require any action by a student or family (such as an admissions test, interview, essay, attendance at an information session, etc.) in order for an applicant to either receive or submit an application for admission to that school.



BRILLA COLLEGE PREP

2015-2016 FORMULARIO DE APLICACION

LAS APLICACIONES DEBEN SER POS MARCADAS O RECIBIDAS POR INTERNET ANTES DEL 1 DE ABRIL DEL 2015 A LAS 11:59 P.M.

INFORMACION DEL ALUMNO

Primer Nombre:		Segundo Nombre:		Apellido:	
Dirección:				Apto:	
Ciudad:	Estado:	C. Postal:	Vive en el Distrito Escolar? Si <input type="checkbox"/> No <input type="checkbox"/> No se <input type="checkbox"/>		
Día de Nacimiento:			Grado Actual : No atiende <input type="checkbox"/> Pre-K <input type="checkbox"/> Kinder <input type="checkbox"/> 1 ^{ro} <input type="checkbox"/> 2 ^{do} <input type="checkbox"/> 3 ^o <input type="checkbox"/>		
<small>*Alumnos deben cumplir 5 años antes del 12/31/15 para ser elegibles para Kinder.</small>					
Masculino <input type="checkbox"/>	Grado al que aplica en Brilla College Prep en el 2015 : Kinder <input type="checkbox"/> 1 ^{ero} <input type="checkbox"/> 2 ^{do} <input type="checkbox"/> 3 ^o <input type="checkbox"/>				
Femenino <input type="checkbox"/>					
El niño es elegible para recibir almuerzo gratis/reducido en NYC? Si <input type="checkbox"/> No <input type="checkbox"/> No estoy seguro <input type="checkbox"/>					

INFORMACION DEL PADRE O GUARDIAN

1. Nombre:		Apellido:			
Dirección:			Apto.:		
Ciudad:	Estado	C. Postal:	Teléfono de la casa:		
Teléfono del Trabajo:		Teléfono Celular:			
Correo electrónico:			Relación con el estudiante:		
2. Nombre:		Apellido:			
Dirección:			Apto.:		
Ciudad:	Estado	Ciudad:	Estado		
Teléfono del Trabajo:		Teléfono Celular:			
Correo electrónico:			Relación con el estudiante:		

INFORMACION DE HERMANO APLICANTE, SI APLICA (Sepa que hermanos de estudiantes ya en la escuela o estudiantes que aplican tiene preferencia en la lotería. Hermano se define como hermano, hermana u otro niño legalmente bajo el cuidado del mismo padre o guardián que viva en la misma residencia).

1. Nombre del hermano del aplicante:	Viven en la misma casa?
Grado 2015-16 : Kinder <input type="checkbox"/> 1 ^{ero} <input type="checkbox"/> 2 ^{do} <input type="checkbox"/> 3 ^o <input type="checkbox"/>	Si <input type="checkbox"/> No <input type="checkbox"/>
2. Nombre del hermano del aplicante:	Viven en la misma casa?
Grado 2015-16 : Kinder <input type="checkbox"/> 1 ^{ero} <input type="checkbox"/> 2 ^{do} <input type="checkbox"/> 3 ^o <input type="checkbox"/>	Si <input type="checkbox"/> No <input type="checkbox"/>
*Nota: Si más de un hermano está aplicando, llene una aplicación completa para cada niño.	

Firmando abajo, usted certifica que la información provista es verdad de acuerdo a su conocimiento

Firma de Padre o Guardián: _____ Fecha: _____

Regrese la Aplicación Completa a: Brilla College Preparatory Charter School, 413 E 144th St., Bronx, NY 10454
o mándela por fax (718) 585-5800. Llame al (347) 273-8439 si tiene alguna pregunta.

Aplique por internet www.brillacollegeprep.org

Una escuela charter no puede discriminar o limitar la admisión de ningún estudiante basado en ilegalidades, incluyendo etnicidad, nacionalidad, sexo, incapacidad, habilidad intelectual, medidas de aptitud, habilidad atlética, raza, credo o religión La escuela no requiere exámenes de admisión, entrevistas o participación en sesiones informativas como condición para recibir o someter una aplicación escolar.



Appendix I: Teacher and Administrator Attrition

Last updated: 07/30/2015

Report changes in teacher and administrator staffing.

Page 1

Charter School Name:

Instructions for completing the Teacher and Administrator Attrition Tables

ALL charter schools should provide, for teachers and administrators only, the full time equivalent (FTE) of staff on June 30, 2014, the FTE for added staff from July 1, 2014 through June 30, 2015, and the FTE for any departed staff from July 1, 2014 through June 30, 2015 using the two tables provided.

2013-14 Teacher Attrition Table

	FTE Teachers on June 30, 2014	FTE Teachers Additions 7/1/14 – 6/30/15	FTE Teacher Departures 7/1/14 – 6/30/15
	18	8	3

2013-14 Administrator Position Attrition Table

	FTE Administrator Positions On 6/30/2014	FTE Administrator Additions 7/1/14 – 6/30/15	FTE Administrator Departures 7/1/14 – 6/30/15
	5	0	4

Thank you



Appendix J: Uncertified Teachers

Last updated: 07/30/2015

"thirty per centum or 5 teachers, whichever is less"

To comply with NYS Education Law Section 2854(3)(a-1), please report the (FTE) count of uncertified and certified teaching staff as of the last day of school for the 2014-15 school year.

Page 1

Charter School Name:

Note Definition of FTE:

Full-time equivalent employees equal the number of employees on full-time schedules plus the number of employees on part-time schedules converted to a full-time basis. The number of full-time equivalent employees in each industry is the product of the total number of employees and the ratio of average weekly hours per employee for all employees to average weekly hours per employee on full-time schedules. An industry's full-time equivalent employment will be less than the number of its employees on full- and part-time schedules, unless it has no part-time employees (U.S. Commerce--Bureau of Economic Analysis at: http://www.bea.gov/faq/index.cfm?faq_id=368#sthash.8Rbj89kq.dpuf)

How many **UNCERTIFIED** Full-Time Equivalent Teachers were employed in the charter school as of last day of school in 2014-15?

For each applicable category (i-iv), input the relevant full time equivalent (FTE) count of teachers.

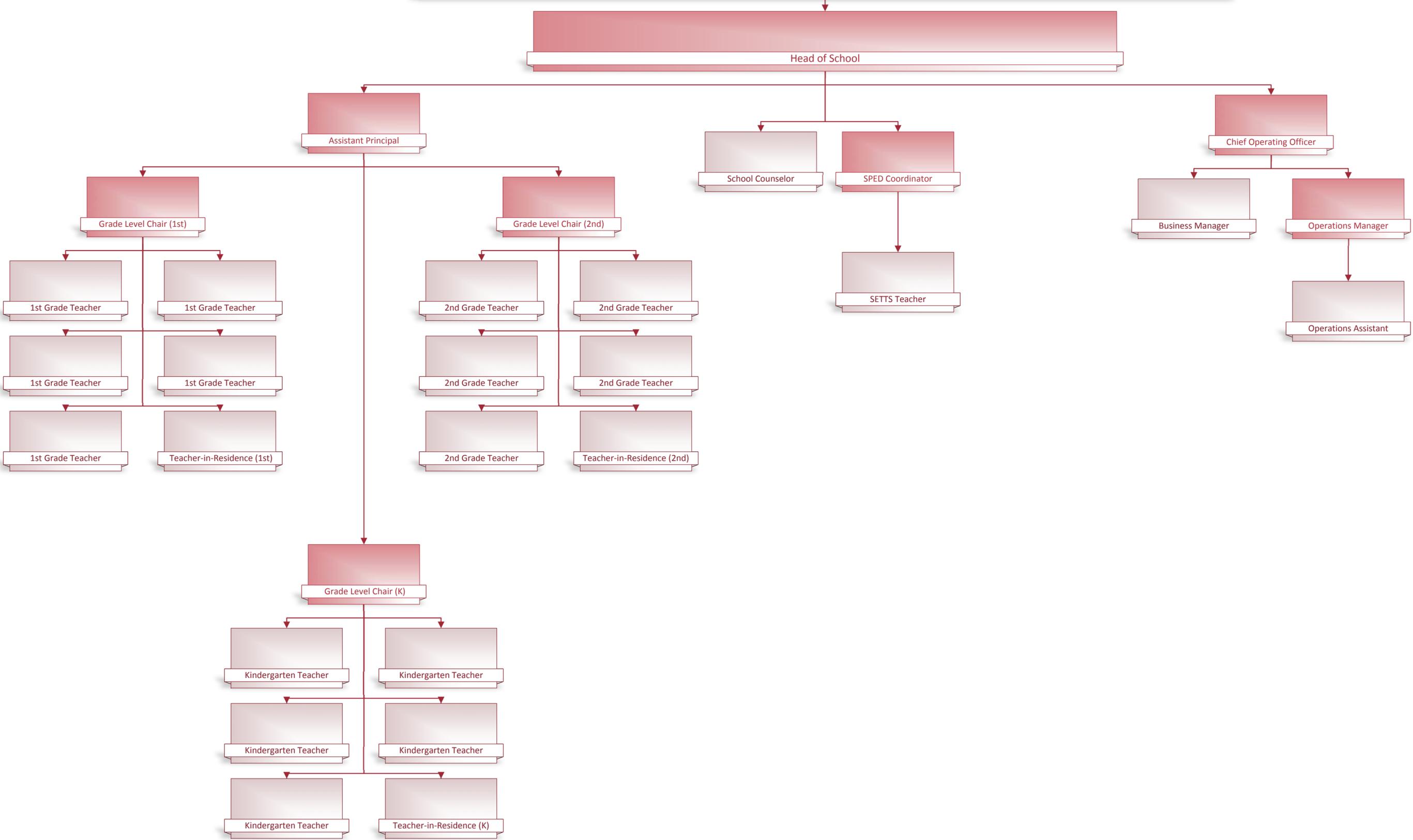
	FTE - (June 30, 2015)
(i) uncertified teachers with at least three years of elementary, middle or secondary classroom teaching experience	1
(ii) individuals who are tenured or tenure track college faculty	0
(iii) individuals with two years satisfactory experience through Teach for America	0
(iv) individuals who possess exceptional business, professional, artistic, athletic, or military experience	0
FTE count of uncertified teachers who do not fit into any of the four statutory categories	0
Total	1.0

How many **CERTIFIED** Full-Time Equivalent Teachers were employed in the charter school as of the last day of school in 2014-15?

(No response)

Thank you.

BRILLA COLLEGE PREPARATORY CHARTER SCHOOL ORG CHART 2014-15



I. MISSION, KEY DESIGN ELEMENTS, ENROLLMENT, AND COMMUNITY

A. Mission Statement and Objectives

We propose to found the Brilla College Preparatory Charter School (Brilla Prep) to initially serve elementary students in the Mott Haven neighborhood of the South Bronx. Brilla means “shine” in Spanish and speaks to the beacon of hope and opportunity we intend to build in this community.

Mission Statement: Brilla College Preparatory Charter School, a K-8 school in the classical tradition, helps students to grow intellectually, socially, and physically into young men and women of good character and spirit, and to be prepared for excellence in high school, college and beyond.

Objectives: We intend to create a school that brings classical education into the 21st century through implementation of an innovative blended-learning model and establishment of a scholarly school culture focused on character development. We expect our students to spend a significant portion of their core instruction time using computers to learn, which not only provides them with individualized instruction and appropriately challenging content but also creates the opportunity for teachers to work closely with students in small groups. It is our objective to provide our students with a solid educational foundation and then accelerate their learning to levels not typically expected of children with their demographics and zip code.

Furthering the Purpose of Education Law: It is our intent to meet all six objectives of the New York State Charter School Law:

- a) Our primary goal is to raise student achievement to a level that puts them on the trajectory to college. In addition to measuring student performance against proficiency standards on state tests, the school will set its own high standards for academic achievement and character development and use an internal assessment system to measure progress and attainment.
- b) By locating the school in the Mott Haven neighborhood of the South Bronx and targeting the community, Brilla Prep will expand the learning opportunities for students at risk of academic failure. Our success will be measured by the achievement of our low-income and minority students, English language learners and students with disabilities, many of whom would otherwise have attended failing schools.
- c) Brilla Prep will model innovative teaching and learning methods by introducing a unique blended-learning program that utilizes a computer-based learning management system to integrate digital content and assessment. This new approach allows teachers to focus on the individual needs of students and provide targeted small group instruction.
- d) Our blended-learning program and co-teaching model will provide new professional opportunities for teachers and staff to plan and deliver instruction, use formative assessment data to improve practice, and foster collaboration and growth.
- e) Brilla Prep will provide parents and students with opportunities not available in most wealthy districts and private schools. Our unique combination of classical education and 21st century pedagogy, emphasis on school culture and character development, and

relentless focus on student achievement will provide parents with a unique choice within the public education system.

- f) The founders of Brilla College Prep Charter School believe that in exchange for a high degree of autonomy in the design and implementation of our school program we should be held accountable for measurable student achievement results that demonstrate performance at the highest levels.

B. Key Design Elements

School overview: The school will be built on the following six cornerstones:

- 1) **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.
- 2) **Results Matter.** Brilla Prep will relentlessly focus 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.
- 3) **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 Justice, Self-control, Good Judgment, Courage and Kindness in students is central to our educational mission.
- 4) **Choice & Commitment.** Students, their parents and the faculty of Brilla Prep will 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.
- 5) **More Time.** There are no shortcuts. Only with an extended school day, week 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.
- 6) **Teach the Best Content.** All Brilla Prep students will 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.

Based on these foundational principles and inspired by the effective practices of some of the nation's best "no excuses" charter schools, Brilla Prep will incorporate the following key design elements:

- **Smart Start.** Start with kindergarten and 1st grade, then grow a grade level each year until we serve students in a K-8 school.
- **Blended-learning.** Accessible computer hardware and advanced learning software will help teachers individualize instruction. Drawing from the experiences of a successful KIPP elementary school in L.A. that has been achieving outstanding academic results, our students will spend 30% or more of their instructional time on computers, allowing

teachers to spend commensurate time providing targeted small group instruction. Computer literacy is also an essential 21st century skill.

- ***Paideia***. Based on the Paideia approach, our pedagogy will integrate didactic instruction, coaching and student-centered discussion.
- ***Literacy x2***. The education program provides two blocks of literacy instruction daily, which is integrated with history and other content and balanced with strong mathematics and science instruction.
- ***Power To Lead***. The board will select an entrepreneurial school leader who has demonstrated teaching success with underserved students and provide him or her with the authority and resources to implement our vision, build a team of mission-driven professionals, and manage school operations and budget. The school leader will then be held accountable by the board for results.
- ***Parent Involvement***. Brilla Prep will provide parents/guardians with frequent communication about student and school performance, monthly parenting workshops, and many in- and out-of-school opportunities to be involved in their child's education.

Rationale for Our Model: At the core of our classical education model is the importance of what students learn and the way content knowledge affects the rest of their life. A reading of the research literature from cognitive science shows that:

Knowledge does much more than just help students hone their thinking skills: It actually makes learning easier. Knowledge is not only cumulative, it grows exponentially. Those with a rich base of factual knowledge find it easier to learn more—the rich get richer. In addition, factual knowledge enhances cognitive processes like problem solving and reasoning. The richer the knowledge base, the more smoothly and effectively these cognitive processes—the very ones that teachers target—operate. So, the more knowledge students accumulate, the smarter they become. (Willingham)

At-risk students—urban, low-income, minority—tend to acquire far less knowledge, leaving them ill-prepared for higher education and gainful employment. For example, researchers have noted an enormous gap in children's exposure to words; one widely cited study estimates that by the age of four the children of professional families have been exposed to almost 45 million words compared to only 13 million for children whose families receive welfare (Hart & Risley). In addition, the low-income children also have a slower rate of vocabulary growth that will ultimately have a cumulative effect on their ability to succeed. To address these inequities, our model is based on what research suggests about the learning process:

1. Students are motivated when they are working toward personally meaningful goals whose attainment requires activity at a continuously optimal level of difficulty. This is known as the Zone of Proximal Development (Vygotsky). To learn effectively, students must be provided with tasks that engage at a level of difficulty that is challenging but within reach.
2. Most classrooms contain students with a range of skills and interests, yet traditional instruction typically focuses on only one performance level, usually somewhere in the middle, and is unable to adjust to the needs of other students who then become either confused or bored and consequently lose motivation to learn (Levine).

3. Brain research indicates the need for a differentiated approach where the learning environment is safe and non-threatening and students are appropriately challenged and able to make meaning of ideas and skills (Tomlinson & Kalbfleisch).

Based on these findings, we conclude that students need more time in school, a structured and supportive environment, a deep and rich knowledge-base, and personalized learning opportunities. We have analyzed the practices of a number of successful schools that serve our target population, including KIPP Empower in Los Angeles, KIPP SHINE in Houston, IDEA Public Schools in Texas, and South Bronx Classical Charter School in New York City. In the sections that follow we will describe our classical curriculum, innovative blended-learning model, and approaches to pedagogy and assessment, as well as evidence to support their use with the students we intend to serve.

Waivers: We do not anticipate requiring any waivers of any federal statutory or regulatory provisions or any state or local rules to successfully operate the proposed school.

Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Tuesday, October 27, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/56a29ecd5f7d2aa446>

Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	Eric	Eckholdt

2. *Your Home Address:

2. *Your Home Address: Street Address	[REDACTED]
2. *Your Home Address: City/State	[REDACTED]
2. *Your Home Address: Zip	[REDACTED]

3. *Your Business Address

3. *Your Business Address Street Address	[REDACTED]
3. *Your Business Address City/State	[REDACTED]
3. *Your Business Address Zip	[REDACTED]

4. *Daytime Phone Number:

[REDACTED]

5. *E-mail Address:

[REDACTED]

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

No, I am not.

7. Select the name of the education corporation that operates a single charter school.

BRILLA COLLEGE PREPARATORY CS (REGENTS) 320700861014

8. Select all positions you have held on the Board:

(check all that apply)

- Treasurer
-

9. Are you a trustee and also an employee of the school?

No

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

No

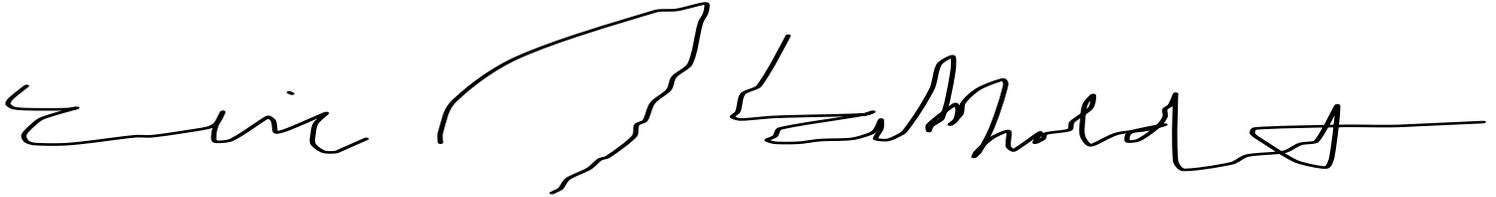
11. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

12. Are you a member, director, officer or employee of an organization formally partnered with a school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

No

Signature of Trustee

A handwritten signature in black ink, appearing to read "Eric J. Johnson". The signature is written in a cursive style with a long horizontal line extending to the right.

Thank you.

Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Tuesday, October 27, 2015

Updated Saturday, October 31, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/eb929bf9e508413c43>

Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	Anthony	deNicola

2. *Your Home Address:

2. *Your Home Address: Street Address	[REDACTED]
2. *Your Home Address: City/State	[REDACTED]
2. *Your Home Address: Zip	[REDACTED]

3. *Your Business Address

3. *Your Business Address Street Address	[REDACTED]
3. *Your Business Address City/State	[REDACTED]
3. *Your Business Address Zip	[REDACTED]

4. *Daytime Phone Number:

[REDACTED]

5. *E-mail Address:

[REDACTED]

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

No, I am not.

7. Select the name of the education corporation that operates a single charter school.

BRILLA COLLEGE PREPARATORY CS (REGENTS) 320700861014

8. Select all positions you have held on the Board:

(check all that apply)

-
- Vice Chair/Vice President
-

9. Are you a trustee and also an employee of the school?

No

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

No

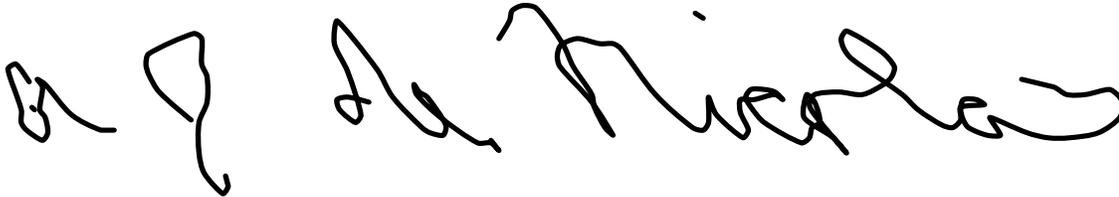
11. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

12. Are you a member, director, officer or employee of an organization formally partnered with a school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

No

Signature of Trustee

A handwritten signature in black ink, appearing to read "B. J. De Niro". The signature is written in a cursive style with a large, stylized initial "B" and a long, sweeping underline.

Thank you.

Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Tuesday, October 27, 2015

Updated Wednesday, October 28, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/3fcb81793ffe195787>

Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	Scott	Hamilton

2. *Your Home Address:

2. *Your Home Address: Street Address	[REDACTED]
2. *Your Home Address: City/State	[REDACTED]
2. *Your Home Address: Zip	[REDACTED]

3. *Your Business Address

3. *Your Business Address Street Address	[REDACTED]
3. *Your Business Address City/State	[REDACTED]
3. *Your Business Address Zip	[REDACTED]

4. *Daytime Phone Number:

[REDACTED]

5. *E-mail Address:

[REDACTED]

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

No, I am not.

7. Select the name of the education corporation that operates a single charter school.

BRILLA COLLEGE PREPARATORY CS (REGENTS) 320700861014

8. Select all positions you have held on the Board:

(check all that apply)

-
- Chair/President
-

9. Are you a trustee and also an employee of the school?

No

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

No

11. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

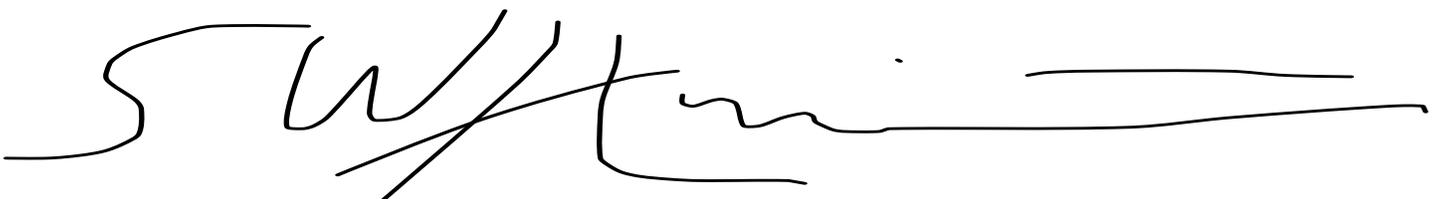
12. Are you a member, director, officer or employee of an organization formally partnered with a school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

Yes

12a. Identify each individual, business, corporation, union association, firm, partnership, committee proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school and in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member or person 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 that is doing business with the school through a management or services agreement, please identify only the name of the organization, your position in the organization as well as the relationship between such organization and the school. If there was no financial interest, write **None**.

	Organization Conducting Business with the School	Nature of Business Conducted	Approximate Value of the Business Conducted	Name of Trustee and/or Immediate Family Member with Interest	Steps Taken to Avoid Conflict of Interest
1	Seton Education Partners	Facility Lease	85,000	Scott Hamilton	Recusal from all votes/discussions about facility
2					
3					
4					
5					

Signature of Trustee



Thank you.

Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Tuesday, November 10, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/5cdadbe3ac02487db>

Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	Maryann	Hedaa

2. *Your Home Address:

2. *Your Home Address: Street Address	[REDACTED]
2. *Your Home Address: City/State	[REDACTED]
2. *Your Home Address: Zip	[REDACTED]

3. *Your Business Address

3. *Your Business Address Street Address	[REDACTED]
3. *Your Business Address City/State	[REDACTED]
3. *Your Business Address Zip	[REDACTED]

4. *Daytime Phone Number:

[REDACTED]

5. *E-mail Address:

[REDACTED]

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

No, I am not.

7. Select the name of the education corporation that operates a single charter school.

BRILLA COLLEGE PREPARATORY CS (REGENTS) 320700861014

8. Select all positions you have held on the Board:

(check all that apply)

-
- Secretary
-

9. Are you a trustee and also an employee of the school?

No

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

No

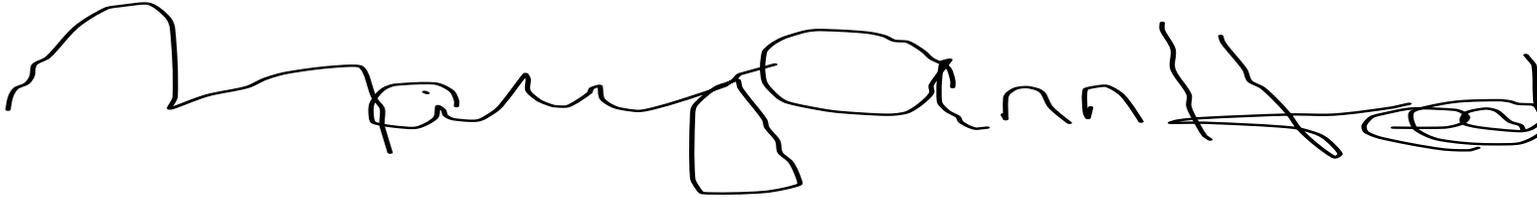
11. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

12. Are you a member, director, officer or employee of an organization formally partnered with a school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

No

Signature of Trustee

A handwritten signature in black ink, appearing to read "James M. Smith", written across the page.

Thank you.

Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Tuesday, November 10, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/8383b9aa08dc9a09c>

Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	Stephanie	Saroki

2. *Your Home Address:

2. *Your Home Address: Street Address	[REDACTED]
2. *Your Home Address: City/State	[REDACTED]
2. *Your Home Address: Zip	[REDACTED]

3. *Your Business Address

3. *Your Business Address Street Address	[REDACTED]
3. *Your Business Address City/State	[REDACTED]
3. *Your Business Address Zip	[REDACTED]

4. *Daytime Phone Number:

[REDACTED]

5. *E-mail Address:

[REDACTED]

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

No, I am not.

7. Select the name of the education corporation that operates a single charter school.

BRILLA COLLEGE PREPARATORY CS (REGENTS) 320700861014

8. Select all positions you have held on the Board:

(check all that apply)

(No response)

9. Are you a trustee and also an employee of the school?

No

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

No

11. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

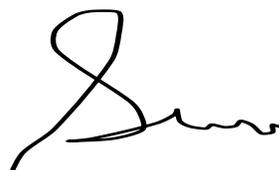
12. Are you a member, director, officer or employee of an organization formally partnered with a school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

Yes

12a. Identify each individual, business, corporation, union association, firm, partnership, committee proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school and in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member or person 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 that is doing business with the school through a management or services agreement, please identify only the name of the organization, your position in the organization as well as the relationship between such organization and the school. If there was no financial interest, write **None**.

	Organization Conducting Business with the School	Nature of Business Conducted	Approximate Value of the Business Conducted	Name of Trustee and/or Immediate Family Member with Interest	Steps Taken to Avoid Conflict of Interest
1	Seton Education Partners	Landlord	700,000 rent payment	Stephanie Saroki	Recuse self from any conversations/decisions about rent/leasing space
2					
3					
4					
5					

Signature of Trustee

Thank you.

Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Tuesday, November 10, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/8df4ce75cb2caf9783>

Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	Rick	Ramirez

2. *Your Home Address:

2. *Your Home Address: Street Address	[REDACTED]
2. *Your Home Address: City/State	[REDACTED]
2. *Your Home Address: Zip	[REDACTED]

3. *Your Business Address

3. *Your Business Address Street Address	[REDACTED]
3. *Your Business Address City/State	[REDACTED]
3. *Your Business Address Zip	[REDACTED]

4. *Daytime Phone Number:

[REDACTED]

5. *E-mail Address:

[REDACTED]

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

No, I am not.

7. Select the name of the education corporation that operates a single charter school.

BRILLA COLLEGE PREPARATORY CS (REGENTS) 320700861014

8. Select all positions you have held on the Board:

(check all that apply)

-
- Secretary
-

9. Are you a trustee and also an employee of the school?

No

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

No

11. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

12. Are you a member, director, officer or employee of an organization formally partnered with a school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

No

Signature of Trustee

A handwritten signature in black ink, appearing to be 'R. J. ...', written in a cursive style.

Thank you.

Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Friday, December 04, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/5475155c56f3150d00>

Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	Brian	Carty

2. *Your Home Address:

2. *Your Home Address: Street Address	[REDACTED]
2. *Your Home Address: City/State	[REDACTED]
2. *Your Home Address: Zip	[REDACTED]

3. *Your Business Address

3. *Your Business Address Street Address	[REDACTED]
3. *Your Business Address City/State	[REDACTED]
3. *Your Business Address Zip	[REDACTED]

4. *Daytime Phone Number:

[REDACTED]

5. *E-mail Address:

[REDACTED]

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

No, I am not.

7. Select the name of the education corporation that operates a single charter school.

BRILLA COLLEGE PREPARATORY CS (REGENTS) 320700861014

8. Select all positions you have held on the Board:

(check all that apply)

-
- Other, please specify...: trustee
-

9. Are you a trustee and also an employee of the school?

No

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

No

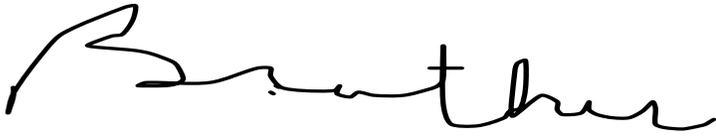
11. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

12. Are you a member, director, officer or employee of an organization formally partnered with a school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

No

Signature of Trustee

Thank you.