

I. SCHOOL INFORMATION AND COVER PAGE

Created Wednesday, July 24, 2013
Updated Wednesday, July 31, 2013

Page 1

1. SCHOOL NAME

(Select School name from dropdown menu; BEDS # appears first)

331400861021 BEGINNING WITH CHILDREN CS II

2. CHARTER AUTHORIZER

SUNY-Authorized Charter School

3. DISTRICT / CSD OF LOCATION

NYC CSD 14

4. SCHOOL INFORMATION

PRIMARY ADDRESS	PHONE NUMBER	FAX NUMBER	EMAIL ADDRESS
215 Heyward Street Brooklyn, NY 11206	718-302-7700		board@bwccs2.org

4a. PHONE CONTACT NUMBER FOR AFTER HOURS EMERGENCIES

4a. PHONE CONTACT NUMBER FOR AFTER HOURS EMERGENCIES Contact Name	Esosa Ogbahon
4a. PHONE CONTACT NUMBER FOR AFTER HOURS EMERGENCIES Title	Principal
4a. PHONE CONTACT NUMBER FOR AFTER HOURS EMERGENCIES Emergency Phone Number (###-###-####)	

5. SCHOOL WEB ADDRESS (URL)

www.bwccs2.org

6. DATE OF INITIAL CHARTER

2012-03-01 00:00:00

7. DATE FIRST OPENED FOR INSTRUCTION

2012-09-01 00:00:00

8. TOTAL NUMBER OF STUDENTS ENROLLED IN 2012-13 (as reported on BEDS Day)

(as reported on BEDS Day)

9. GRADES SERVED IN SCHOOL YEAR 2012-13

Check all that apply

• K

• 1

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

Yes/No	Name of CMO/EMO
Yes	Beginning with Children Foundation

10a. Please provide the name and contact information for each of the following individuals who are management level personnel associated with the CMO.

	Name	Work Phone	Alternate Phone	Email Address	Contact this individual also in emergencies
CEO (e.g., network superintendent)	Denniston Reid	██████████		██████████	Yes
CFO (e.g., network CFO)	Geraldeen Licurse	██████████		██████████	
Compliance Contact	Geraldeen Licurse	██████████		██████████	
Complaint Contact	Kevin Genirs	██████████		██████████	

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 2013-14.

	Physical Address	Phone Number	District/C SD	Grades Served at Site	School at Full Capacity at Site	Facilities Agreement
Site 1 (same as primary site)	215 Heyward Street Brooklyn, NY 11206	718-302-77 00	CSD 14	K-1	No	DOE space
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	Esosa Ogbahon	[REDACTED]		[REDACTED]
Operational Leader	Sheryl Connelly	[REDACTED]		[REDACTED]
Compliance Contact	Natalie Bledman	[REDACTED]		[REDACTED]
Complaint Contact	Kevin Genirs	[REDACTED]		

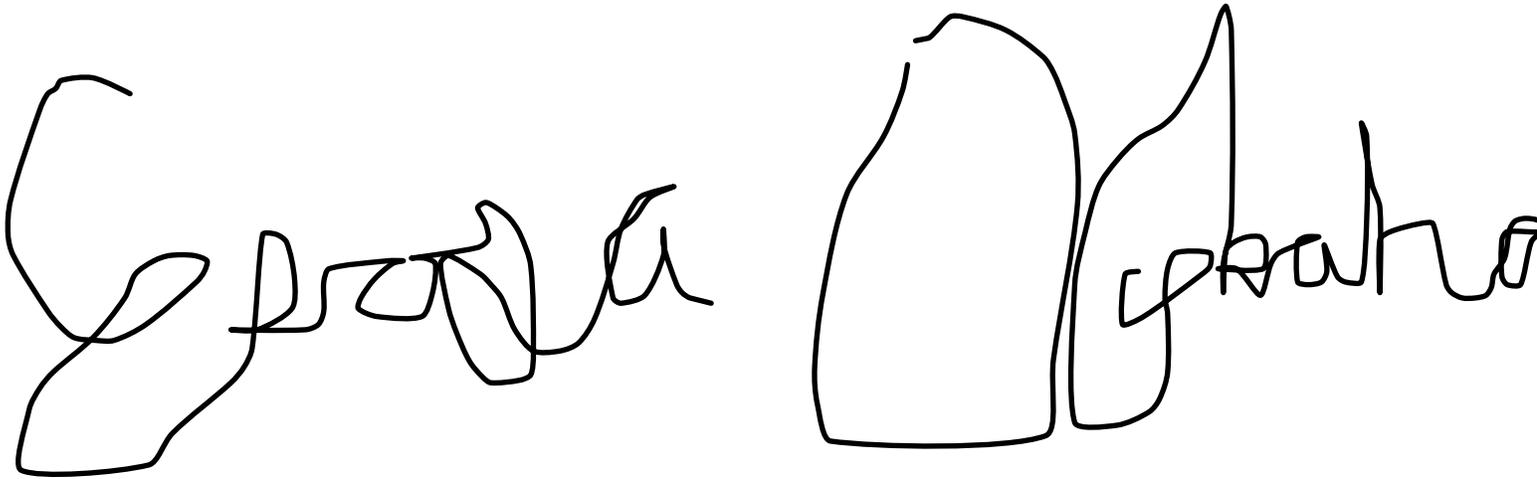
14. Were there any revisions to the school's charter during the 2012-2013 school year? (Please include both those that required authorizer approval and those that did not require authorizer approval).

No

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 stylus on your mobile device to sign your name).

• Yes

Signature, Head of Charter School

Two handwritten signatures in black ink. The first signature on the left is cursive and appears to be 'S. J. ...'. The second signature on the right is also cursive and appears to be 'D. ...'.

Signature, President of the Board of Trustees

Thank you.

**Beginning with Children Charter
Charter School 2**

**2012-13 ACCOUNTABILITY PLAN
PROGRESS REPORT**

Submitted to the SUNY Charter Schools Institute on:

August 1, 2013

By Esosa Ogbahon

Beginning with Children Charter School 2
215 Heyward Street
Brooklyn, New York 11206
718-302-7700

Esosa Ogbahon, Principal prepared this 2012-13 Accountability Progress Report on behalf of the school's board of trustees:

Trustee's Name	Board Position
Kevin Genirs	Office Chair, Academic Excellence / Principal Review Committee Chair Executive Committee Chair Legal Committee Member
Rubens Amedee	Facilities Committee Member Nominating Committee
Katie Cunningham	Academic Excellence / Principal Review Committee Member Executive Committee Member Facilities Committee Chair
Sonia Gulardo	Academic Excellence/Principal Review Committee Member Community Outreach Committee Member
Shagufah Nazaar	
David Stutt	Office, Executive Committee Member Community Outreach Committee Member Finance / Audit Committee Chair

Esosa Ogbahon has served as the Principal since February 2012.

INTRODUCTION

Beginning with Children Charter School 2 (BwCCS 2) is a nurturing community that fosters a love of learning and the development of character for students in grades K-1. Our students achieve academic excellence and are prepared to succeed in top performing high schools and colleges. BwCCS 2 students develop and use G.R.I.T. (Good Judgment, Resilience, Integrity, and Teamwork) for personal and community improvement.

Key design elements include:

- Extended school day with an emphasis on the development of literacy and mathematical skills, devoting at least 50% of the academic time to these subjects;
- Unrelenting school culture that fosters a love of learning and the school’s core values of G.R.I.T.: Good Judgment, Resilience, Intellect & Integrity, and Teamwork;
- Data-driven analysis to inform teaching, curriculum and staff development;
- Staffing model that includes at least two teachers in each classroom for grades K-2 and Collaborative Team Teaching (CTT) to support the education of at-risk and special needs students;
- A comprehensive intervention program including Saturday academy, after school tutoring and embedded enrichment and intervention activities to ensure academic success;
- Clearly articulated behavioral expectations for children and adults;
- Dynamic community partnerships which support enrichment programs that teach students to become life-long learners and active citizens and provide service learning opportunities;
- Parent/guardian involvement at all levels of the school community;
- Individualized Teacher Development plans and relentless coaching towards excellence
- A partnership with BwCF as the school’s management organization detailed in an annual Memorandum of Understanding (MOU) approved by the Board of Trustees.

School Enrollment by Grade Level and School Year

School Year	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
2009-10														
2010-11														
2011-12														
2012-13	50	50												

* School enrollment is as of the end of the 2012-13 school year

At BwCCS2, every child is expected to achieve academic success. The following goals will be used to evaluate the progress of the school for the academic year 2012-2013.

ENGLISH LANGUAGE ARTS

Goal 1: English Language Arts

BwCCS 2 students will become proficient readers and writers of the English language.

Background

At BwCCS 2 we believe that all children can succeed. Our literacy curriculum in kindergarten and first grade is built around the Common Core-aligned Journeys reading program. The program is supplemented by SRA Reading Mastery, Jolly Phonics, Waterford and teacher-created materials. In the early elementary grades our curriculum focuses on developing students' decoding and comprehension skills.

During our 90-120 minute reading block our teachers use a workshop approach that scaffolds instruction by first modeling for students, then guiding the students' practice, and finally moving to independent practice.

Our students are assessed 4 times a year using the Strategic Teaching and Evaluation of Progress (STEP) Assessment. The assessment provides students, teachers, parents and administrators with detailed information about students' mastery of letter recognition, phonemic awareness, reading accuracy, fluency, oral comprehension, silent comprehension, written comprehension, retelling and spelling.

The assessment data is collected and stored in an online data management system that is accessible to teachers and administrators. The data is analyzed quarterly and used to customize instruction to meet the needs of our students. For example, the data is used to create reading groups and set learning and instructional goals within the groups.

In each classroom two teachers support at least three reading groups. The groups are flexible and change as new data is collected and analyzed.

Through professional development, teachers are supported in analyzing student data and creating next steps for themselves and their students. In this way, we are best able to prepare our students for future success.

Goal 1: Absolute Measure

Each year, 75 percent of all tested students enrolled in at least their second year will perform at proficiency on the New York State English language arts examination for grades 3-8.¹

¹ Because of the state's new 3-8 testing program, aligned to its high school college and career readiness standards, the Institute is no longer using Time Adjusted Level 3 cut scores. Please report results for previous years using the state's published results for scoring at proficiency.

Method

The school did not administer the New York State Testing Program English language arts assessment to students in April 2013. BwCCS 2 did not administer the ELA test in 2012-13 because in that year, its highest grade was first grade.

Results

BwCCS 2 did not administer the ELA test in 2012-13 because in that year, its highest grade was first grade.

Evaluation

BwCCS 2 did not administer the ELA test in 2012-13 because in that year, its highest grade was first grade. For that reason, we are unable to evaluate BwCCS 2's performance with respect to state test results

Goal 1: Absolute Measure

Each year, the school's aggregate Performance Level Index (PLI) on the State English language arts exam will meet the Annual Measurable Objective (AMO) set forth in the state's NCLB accountability system.

Method

The federal No Child Left Behind law holds schools accountable for making annual yearly progress towards enabling all students to be proficient. As a result, the state sets an Annual Measurable Objective (AMO) each year to determine if schools are making satisfactory progress toward the goal of proficiency in the state's learning standards in English language arts. To achieve this measure, all tested students must have a Performance Level Index (PLI) value that equals or exceeds the current year's English language arts AMO. The PLI is calculated by adding the sum of the percent of all tested students at Levels 2 through 4 with the sum of the percent of all tested students at Levels 3 and 4. Thus, the highest possible PLI is 200.²

Results

BwCCS 2 has yet to administer state ELA tests.

Evaluation

The State Education Department has not recalibrated the AMO to align with the new English Language Arts 3-8 testing program.

² In contrast to SED's Performance Index, the PLI does not account for year-to-year growth toward proficiency.

Goal 1: Optional Absolute Measure

Each year, 75 percent of all tested K-2 students will achieve grade level reading comprehension competency as assessed using STEP guided reading level benchmark assessments.

Method

All kindergarten and first grade students take the University of Chicago developed STEP literacy assessment. The assessment is administered individually to each student. Before each assessment cycle, the staff collectively norms the comprehension portion of the assessment. Once a set of acceptable responses is created, it is shared electronically for all staff to reference. During the administration of the assessment, the staff is required to write student responses verbatim. For the summative STEP assessment at the end of the school year, students are not assessed by their classroom teacher. They are assessed by another member of the teaching staff.

Results

The following table presents the STEP assessment results for all students.

STEP Assessment Results by Grade Level and Demographic Group

Grade	Percent of Students Achieving Proficiency	
	Percent	Number Tested
K	72%	50
1	42%	50
K+1 Combined	57%	100

Evaluation

With 57% of students scoring at/above grade level proficiency, the school was 18 percentage points below the target of 75% percent proficient and therefore did not meet the measure. Our kindergartners approached the absolute goal of 75% of students at/above proficiency. As a cohort, they fell 3 percentage points short of the goal. The students were able to approach the absolute goal because of daily small group instruction and flexible grouping based on data analysis. In first grade, 42% of students met or exceeded grade level expectations. They fell 33 percentage points below the absolute goal. We have significant work to do with our first grade students, who as a cohort have only been at BwCCS 2 for 1 school year.

Additional Evidence

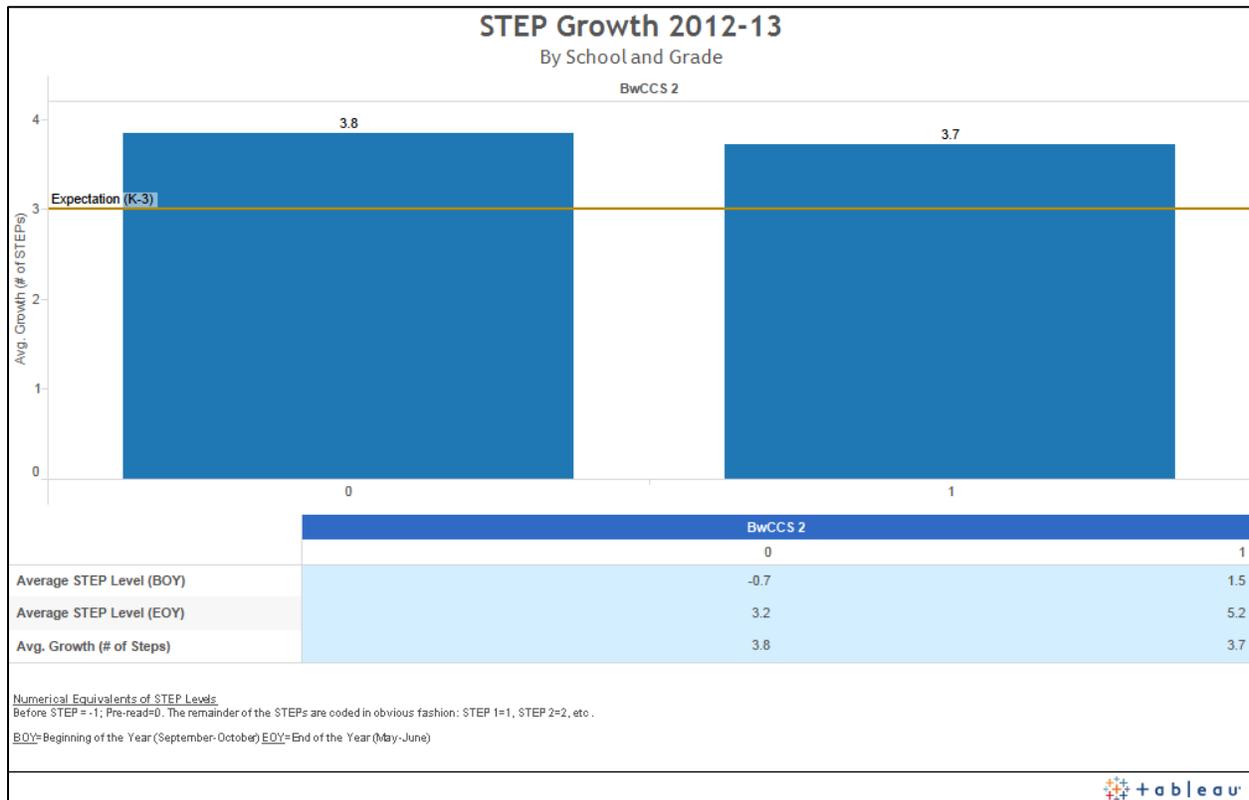
The following table presents the STEP assessment results for all students and subgroups.

STEP Assessment Results by Grade Level and Demographic Group

Grade	Percent of Students Achieving Proficiency					
	Whole Cohort		Students with IEPs		Students classified as ELL	
	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested
K	72%	50	57.1%	7	16.7%	6
1	42%	50	50%	4	33.3%	3
K+1 Combined	57%	100	54.5%	11	22.9%	9

The proficiency levels of our students with IEPs and our whole student population are comparable. As a student body, 57% of our students are proficient readers. Amongst the student population that has IEPs, 54.5% are proficient readers.

The proficiency level of our ELL population differs from that of our student population at large. Amongst the ELL population, 22.9% of our students are proficient readers. There is significant work to be done with our ELL population. The following graph and table present the STEP growth for all students.



While our students have not met their absolute goal, they have shown growth as readers. The average student at BwCCS 2 showed more than 1 year of growth as a reader. The average first grader at BwCCS 2 started first grade reading at STEP Level 1.5, approximately in the middle of kindergarten reading level. By the end of the school year, the average first grader finished at a STEP Level 5.2, approaching the end of first grade benchmark of STEP Level 6.

Goal 1: Comparative Measure

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

Method

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

Results

BwCCS 2 did not administer the state ELA test in 2012-13 because in that year, its highest grade was first grade. For that reason, we are unable to compare BwCCS 2's performance with that of the district at this time.

Evaluation

BwCCS 2 did not administer the state ELA test in 2012-13 because in that year, its highest grade was first grade. For that reason, we are unable to compare BwCCS 2's performance with that of the district at this time.

³ Schools can acquire these data when the State Education Department releases its Access database containing grade level ELA and math test results for all schools and districts statewide. The SED announces the release of the data on its [News Release webpage](#).

Goal 1: Comparative Measure

Each year, the school will exceed its predicted level of performance on the state English language arts exam by an Effect Size of 0.3 or above (performing higher than expected to a small degree) according to a regression analysis controlling for students eligible for economically disadvantaged students among all public schools in New York State.⁴

Method

The Charter Schools Institute conducts a Comparative Performance Analysis, which compares the school's performance to demographically similar public schools state-wide. The Institute uses a regression analysis to control for the percentage of economically disadvantaged students among all public schools in New York State. The Institute compares the school's actual performance to the predicted performance of public schools with a similar economically disadvantaged percentage. The difference between the schools' actual and predicted performance, relative to other schools with similar economically disadvantaged statistics, produces an Effect Size. An Effect Size of 0.3 or performing higher than expected to a small degree is the requirement for achieving this measure.

Given the timing of the state's release of economically disadvantaged data and the demands of the data analysis, the 2012-13 analysis is not yet available. This report contains 2011-12 results (using free-lunch eligible percentage), the most recent Comparative Performance Analysis available.

Results

BwCCS 2 did not administer the state ELA test in 2012-13 because in that year, its highest grade was first grade. For that reason, we are unable to comment on its Effect Size at this point.

Evaluation

BwCCS 2 did not administer the state ELA test in 2012-13 because in that year, its highest grade was first grade. For that reason, we are unable to evaluate BwCCS 2's comparative performance with respect to the state ELA test.

⁴ The Institute will begin using *economically disadvantaged* instead of *eligibility for free lunch* as the demographic variable in 2012-13. Schools should report previous year's results using reported free-lunch statistics.

Goal 1: Growth Measure⁵

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

Method

This measure examines the change in performance of the same group of students from one year to the next and the progress they are making in comparison to other students with the same score in the previous year. The analysis only includes students who took the state exam in 2012-13 and also have a state exam score in 2011-12 including students who were retained in the same grade. Students with the same 2011-12 scores are ranked by their 2012-13 scores and assigned a percentile based on their relative growth in performance (mean growth percentile). Students' growth percentiles are aggregated school-wide to yield a school's mean growth percentile. In order for a school to perform above the statewide median, it must have a mean growth percentile greater than 50.

Results

BwCCS 2 did not administer the state ELA test in 2012-13 because in that year, its highest grade was first grade. For that reason, we are unable to comment on its mean growth percentile at this point.

Evaluation

The State Education Department has not yet reported schools' mean growth percentiles for the 2012-13 school year.⁶

⁵ See Guidelines for [Creating a SUNY Accountability Plan](#) for an explanation.

⁶ See the Guidelines.

Goal 1: Optional Measure

Each year, on the TerraNova national norm-referenced reading assessment, all grade-level cohorts of students in at least their second year at the school will reduce by one-half the gap between their average NCE in the previous year and an NCE of 50 in the current year. If a grade-level cohort exceeds an NCE of 50 in the previous year, the cohort is expected to show a positive gain in the current year.

Method

At BwCCS 2 all kindergarten and first grade students take the TerraNova, a nationally recognized standardized exam that compares student performance to national norms. This measure examines the change in performance of the same group of students from one year to the next and the progress they are making towards the goal of reducing by one-half the gap between their average NCE in the previous year and an NCE of 50 in the current year.

Results

BwCCS 2 administered the TerraNova in June. At the time of this report writing, the results have not been received.

Evaluation

BwCCS 2 administered the TerraNova in June. At the time of this report writing, the results have not been received. For that reason, we are unable to evaluate the results.

Summary of the English Language Arts Goal

Present a narrative providing an overview of which measures the school achieved, as well as an overall discussion of its attainment of this Accountability Plan goal.

Type	Measure	Outcome
Absolute	Each year, 75 percent of all tested students who are enrolled in at least their second year will perform at proficiency on the New York State English language arts exam for grades 3-8.	N/A
Absolute	Each year, the school’s aggregate Performance Level Index (PLI) on the state English language arts exam will meet that year’s Annual Measurable Objective (AMO) set forth in the state’s NCLB accountability system.	N/A
Comparative	Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state English language arts exam will be greater than that of students in the same tested grades in the local school district.	N/A
Comparative	Each year, the school will exceed its predicted level of performance on the state English language arts exam by an Effect Size of 0.3 or above (performing higher than expected to a small degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State. (Using 2011-12 school district results.)	N/A
Growth	Each year, under the state’s Growth Model the school’s mean unadjusted growth percentile in English language arts for all tested students in grades 4-8 will be above the state’s unadjusted median growth percentile.	N/A
Absolute	Each year, 75 percent of all tested K-2 students will achieve grade level reading comprehension competency as assessed using STEP guided reading level benchmark assessments.	Did Not Achieve
Growth	Each year, on the national norm-referenced TerraNova mathematics assessment, all grade-level cohorts of students in at least their second year at the school will reduce by one-half the gap between their average NCE in the previous year and an NCE of 50 in the current year. If a grade-level cohort exceeds an NCE of 50 in the previous year, the cohort is expected to show a positive gain in the current year.	N/A

Action Plan

Recognizing that while many of our kindergartners and first graders have made more than 1 years growth in reading, there is significant work still to be done to get them to meet NYS’s increased benchmark for reading proficiency.

In order to meet these proficiency benchmarks and raise the percentage of students performing at/above grade level from the current 57% to 75%, we are:

- Sending teachers to comprehensive training over the summer to learn new techniques to support at-risk readers in developing phonemic awareness, syllabication and multi-sensory

strategies for reading writing and spelling

- Assessing a portion of our incoming kindergarteners before the school year starts in order to spend as much time during the school year teaching
- Creating more opportunities for our first and second graders to demonstrate their comprehension after silently reading. Our data analysis indicated that current cohort of first found challenges in demonstrating their comprehension of texts as they transitioned from oral reading to silent reading
- Using current data to identify at-risk students for targeted small group instruction from the start of the school year
- Creating curricular supplements to meet the identified needs of our ELLs in the areas of segmentation and rhyming
- Bringing on-board a SETTS teacher who will not only support mandated students, but also at-risk students

MATHEMATICS

Goal 1: Mathematics

BwCCS II students will become proficient in the understanding and application of mathematical skills and concepts.

Background

BwCCS 2 uses the Math in Focus program during its 60-75 minute math block. Some of the key elements of BwCCS 2's math program are described below.

Math in Focus is a Common Core Standards-aligned math program. The program supports teachers in providing students with systematic and explicit instruction in the key areas of math as identified by the authors of the Common Core State Standards and Trends in International Mathematics and Science Study. Those key areas are: making sense of problems and solving them; reasoning abstractly and quantitatively; constructing viable arguments and critique the work of others; modeling with mathematics; using appropriate tools strategically; attending to precision; looking for and making use of structure; and looking for, and expressing regularity in repeated reasoning. The Math in Focus Curriculum emphasizes depth of mathematical topics rather than breadth. Math in Focus lessons are organized in a way that meets the needs of students. Specifically, Math in Focus uses a concrete-pictorial-abstract approach to introduce topics to students.

BwCCS 2's initial implementation of Math in Focus was supported by both pre-service professional development at Worcester State University's Summer Math Institute and in-service professional development by a Singapore Math implementation consultant.

Key Attributes of the BwCCS 2's implementation of the Math in Focus program include the following:

- Consistent terminology is used throughout the program
- Hands-on activities are a regular part of the program reinforcing and giving meaning to abstract concepts
- Frequent use of Interactive Whiteboard lessons
- Frequent use of in-program unit assessments to assess learning and plan for future instruction
- Imbedded ELL supports through the use of consistent language and concrete-pictorial-abstract progression
- A focused, coherent curriculum that emphasizes teaching to mastery
- A visual, balanced approach that meets students' needs
- Confidence in knowing that the program has informed the creation of the common core math standards

Since no program can cover all of the students' diverse needs, we supplement Math in Focus with Every Day Counts Calendar Math, the Dreambox computer program, the AIMSweb Test of Early Numeracy and teacher created materials.

Goal 1: Absolute Measure

Each year, 75 percent of all tested students enrolled in at least their second year will perform at proficiency on the New York State mathematics examination for grades 3-8.⁷

Method

The school did not administer the New York State Testing Program mathematics assessment to students in in April 2013. BwCCS 2 did not administer the Math test in 2012-13 because in that year, its highest grade was first grade.

Results

BwCCS 2 did not administer the Math test in 2012-13 because in that year, its highest grade was first grade.

Evaluation

BwCCS 2 did not administer the Math test in 2012-13 because in that year, its highest grade was first grade. For that reason, we are unable to evaluate BwCCS 2's performance with respect to state test results.

Goal 1: Absolute Measure

Each year, the school's aggregate Performance Level Index (PLI) on the State mathematics exam will meet the Annual Measurable Objective (AMO) set forth in the state's NCLB accountability system.

Method

The federal No Child Left Behind law holds schools accountable for making annual yearly progress towards enabling all students to be proficient. As a result, the state sets an Annual Measurable Objective (AMO) each year to determine if schools are making satisfactory progress toward the goal of proficiency in the state's learning standards in mathematics. To achieve this measure, all tested students must have a Performance Level Index (PLI) value that equals or exceeds the current year's mathematics AMO. The PLI is calculated by adding the sum of the percent of all tested students at Levels 2 through 4 with the sum of the percent of all tested students at Levels 3 and 4. Thus, the highest possible PLI is 200.⁸

⁷ Because of the state's new 3-8 testing program, aligned to its high school college and career readiness standards, the Institute is no longer using Time Adjusted Level 3 cut scores. Please report results for previous year's using the state's published results for scoring at proficiency.

⁸ In contrast to SED's Performance Index, the PLI does not account for year-to-year growth toward proficiency.

Results

BwCCS 2 has yet to administer state Math tests. For that reason, we cannot comment on its Effect Size at this point.

Evaluation

The State Education Department has not recalibrated the AMO to align with the new Mathematics 3-8 testing program

Goal 1: Comparative Measure

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

Method

A school compares tested students enrolled in at least their second year to all tested students in the surrounding public school district. Comparisons are between the results for each grade in which the school had tested students in at least their second year at the school and the total result for all students at the corresponding grades in the school district.⁹

Results

BwCCS 2 has yet to administer state Math tests. For that reason, we are unable to compare BwCCS 2's performance with that of the district at this time.

Evaluation

BwCCS 2 has yet to administer state Math tests. For that reason, we are unable to compare BwCCS 2's performance with that of the district at this time.

⁹ Schools can acquire these data when the State Education Department releases its Access database containing grade level ELA and math test results for all schools and districts statewide. The SED announces the release of the data on its [News Release webpage](#).

Goal 1: Comparative Measure

Each year, the school will exceed its predicted level of performance on the state mathematics exam by an Effect Size of 0.3 or above (performing higher than expected to a small degree) according to a regression analysis controlling for students eligible for economically disadvantaged students among all public schools in New York State.¹⁰

Method

The Charter Schools Institute conducts a Comparative Performance Analysis, which compares the school's performance to demographically similar public schools state-wide. The Institute uses a regression analysis to control for the percentage of economically disadvantaged students among all public schools in New York State. The Institute compares the school's actual performance to the predicted performance of public schools with a similar economically disadvantaged percentage. The difference between the schools' actual and predicted performance, relative to other schools with similar economically disadvantaged statistics, produces an Effect Size. An Effect Size of 0.3 or performing higher than expected to a small degree is the requirement for achieving this measure.

Given the timing of the state's release of economically disadvantaged data and the demands of the data analysis, the 2012-13 analysis is not yet available. This report contains 2011-12 results (using free-lunch eligible percentage), the most recent Comparative Performance Analysis available.

Results

BwCCS 2 did not administer the state Math test in 2012-13 because in that year, its highest grade was first grade. For that reason, we are unable to comment on its Effect Size at this point.

Evaluation

BwCCS 2 did not administer the state Math test in 2012-13 because in that year, its highest grade was first grade. For that reason, we are unable to comment on its Effect Size at this point.

Goal 1: Growth Measure¹¹

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

Method

This measure examines the change in performance of the same group of students from one year to the next and the progress they are making in comparison to other students with the same score in the previous year. The analysis only includes students who took the state exam in 2012-13 and also have a state exam score in 2011-12 including students who were retained in the same grade.

¹⁰ The Institute will begin using *economically disadvantaged* instead of *eligibility for free lunch* as the demographic variable in 2012-13. Schools should report previous year's results using reported free-lunch statistics.

¹¹ See Guidelines for [Creating a SUNY Accountability Plan](#) for an explanation.

Students with the same 2011-12 scores are ranked by their 2012-13 scores and assigned a percentile based on their relative growth in performance (mean growth percentile). Students' growth percentiles are aggregated school-wide to yield a school's mean growth percentile. In order for a school to perform above the statewide median, it must have a mean growth percentile greater than 50.

Results

BwCCS 2 did not administer the state Math test in 2012-13 because in that year, its highest grade was first grade. For that reason, we are unable to comment on its mean growth percentile at this point.

Evaluation

BwCCS 2 did not administer the state Math test in 2012-13 because in that year, its highest grade was first grade. For that reason, we are unable to comment on its mean growth percentile at this point.

Goal 2: Optional Absolute Measure

Each year, 75 percent of all tested second grade students will demonstrate proficiency in grade-appropriate math concepts by answering 75% or more of questions correctly on an internally-created interim assessment aligned to Common Core State Standards.

Method

Interim assessments in math will be administered two times per year for grade 2 and 3-4 times per year for grades 3-8. The school will use the BwCF interim assessment system, which is a compilation of past year state assessments and internally created tests aligned with NYS and national Common Core standards. These tests are designed to measure student knowledge and evaluate understanding of and ability to apply critical concepts through the use of a variety of item types and formats. These tests will be processed within a day using PowerSchool to provide immediate feedback, allowing teachers to identify potential learning gaps and specific topics for re-teaching.

Results

BwCCS 2 enrolled kindergarten and 1st grade students. For this reason there are no results for this measure.

Evaluation

BwCCS 2 enrolled kindergarten and 1st grade students. For this reason we are unable to evaluate this measure.

Goal 2: Optional Growth Measure

Each year, on the national norm-referenced TerraNova mathematics assessment, all grade-level cohorts of students in at least their second year at the school will reduce by one-half the gap between their average NCE in the previous year and an NCE of 50 in the current year. If a grade-level cohort exceeds an NCE of 50 in the previous year, the cohort is expected to show a positive gain in the current year.

Method

At BwCCS 2 all kindergarten and first grade students take the TerraNova, a nationally recognized standardized exam that compares student performance to national norms. This measure examines the change in performance of the same group of students from one year to the next and the progress they are making towards the goal of reducing by one-half the gap between their average NCE in the previous year and an NCE of 50 in the current year.

Results

BwCCS 2 administered the TerraNova in June. At the time of this report writing, the results have not been received.

Evaluation

BwCCS 2 administered the TerraNova in June. At the time of this report writing, the results have not been received. For that reason, we are unable to evaluate the results.

Summary of the Mathematics Goal

Present a narrative providing an overview of which measures the school achieved, as well as an overall discussion of its attainment of this Accountability Plan goal.

Type	Measure	Outcome
Absolute	Each year, 75 percent of all tested students who are enrolled in at least their second year will perform at proficiency on the New York State mathematics exam for grades 3-8.	N/A
Absolute	Each year, the school’s aggregate Performance Level Index (PLI) on the state mathematics exam will meet that year’s Annual Measurable Objective (AMO) set forth in the state’s NCLB accountability system.	N/A
Comparative	Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state mathematics exam will be greater than that of students in the same tested grades in the local school district.	N/A
Comparative	Each year, the school will exceed its predicted level of performance on the state mathematics exam by an Effect Size of 0.3 or above (performing higher than expected to a small degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State. (Using 2011-12 school district results.)	N/A
Growth	Each year, under the state’s Growth Model the school’s mean unadjusted growth percentile in mathematics for all tested students in grades 4-8 will be above the state’s unadjusted median growth percentile.	N/A
Absolute	Each year, 75 percent of all tested second grade students will demonstrate proficiency in grade-appropriate math concepts by answering 75% or more of questions correctly on an internally-created interim assessment aligned to Common Core State Standards.	N/A
Growth	Each year, on the national norm-referenced TerraNova mathematics assessment, all grade-level cohorts of students in at least their second year at the school will reduce by one-half the gap between their average NCE in the previous year and an NCE of 50 in the current year. If a grade-level cohort exceeds an NCE of 50 in the previous year, the cohort is expected to show a positive gain in the current year.	N/A

Action Plan

Though BwCCS 2 lacks state test data, in the coming school year it seeks to:

- Increase the intensity of math coaching
- Further integrate math instruction into Morning Meeting in order to give students more opportunities to practice and reinforce math concepts
- Continue to use math unit assessment data to drive instructional decisions
- With the support of the Beginning with Children Foundation implement an interim assessment system for our second graders

SCIENCE

Goal 3: Science

BwCCS II students will become proficient in Science.

BwCCS 2 did not enroll any students in grades that take the NY State science assessment. As a result, this goal is not applicable.

NCLB

Goal 4 : NCLB

The school will make Adequate Yearly Progress.

Goal 4: Absolute Measure

Under the state's NCLB accountability system, the school's Accountability Status is in good standing: the state has not identified the school as a Focus School nor determined that it has met the criteria to be identified as a local-assistance-plan school.

Method

Since *all* students are expected to meet the state's learning standards, the federal No Child Left Behind legislation stipulates that various sub-populations and demographic categories of students among all tested students must meet state proficiency standards. New York, like all states, established a system for making these determinations for its public schools. Each year the state issues School Report Cards which indicate each school's status under the state's No Child Left Behind (NCLB) accountability system.

Because BwCCS 2 is in its first year of operation, it has not yet been issued an accountability status by the state.

APPENDIX B: OPTIONAL GOALS

The following section contains a Parent Satisfaction optional goal, as well as examples of possible optional measures.

Goal 5: Parent Satisfaction

The Parents will express a High Satisfaction Rating with the School

Goal 5: Absolute Measure

Under the state’s NCLB accountability system, the school’s Accountability Status is in good standing: the state has not identified the school as a Focus School nor determined that it has met the criteria to be identified as a local-assistance-plan school.

Method

As a New York City Public School we administer the NYCDOE Parent Survey on annual basis. Surveys are distributed to all students’ families. Survey responses are collected and analyzed by the NYCDOE.

Results

As of this report writing, results of 2012-13 parent survey have not been released by NYCDOE.

2012-13 Parent Satisfaction Survey Response Rate

Number of Responses	Number of Families	Response Rate
##	##	%

2012-13 Parent Satisfaction on Key Survey Results

Item	Percent of Respondents Satisfied
	%
	%
	%
	%
	%

Evaluation

As of this report writing, results of 2012-13 parent survey have not been released by NYCDOE. For this reason we are unable to evaluate the results.

Goal 6: Absolute Measure

Each year, BwCCS II will have a daily student attendance rate of at least 90%.

Method

Student attendance is tracked by teachers each day and recorded in our Powerschool database by the school office staff.

Results**2012-13 Attendance**

Grade	Average Daily Attendance Rate
K	94.0%
1	94.6%
Overall	94.3%

Evaluation

The attendance target was met during the 2012-13 school year.

Appendix B. Total Expenditures and Administrative Expenditures per Child

Total Expenditures $\$1,760,229/102.872=17,111$

Total Admin Expenditures $\$248,739/102.872=\$2,418$

The ratios may change subject to the final audit.

**BEGINNING WITH CHILDREN
CHARTER SCHOOL 2
FINANCIAL STATEMENTS
PERIOD FROM SEPTEMBER 13, 2011 (INCEPTION)
TO JUNE 30, 2013**

**BEGINNING WITH CHILDREN CHARTER SCHOOL 2
FOR THE PERIOD FROM SEPTEMBER 13, 2011 (INCEPTION) TO JUNE 30, 2013**

Table of Contents

	<u>Page</u>
Independent Auditors' Report	1 - 2
Financial Statements	
Statement of financial position	3
Statement of activities and change in net assets	4
Statements of functional expenses	5
Statements of cash flows	6
Notes to financial statements	7 - 10
Schedule of expenditures of federal awards	11
Notes to schedule of expenditures of federal awards	12
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	13 - 14
Independent Auditors' Report on Compliance with Requirements for each Major Program and on Internal Control over Compliance Required by OMB Circular A-133	15 - 16
Schedule of findings and questioned costs	17



CITRINCOOPERMAN

Attest & Assurance | Tax Compliance & Research | Specialty & Consulting

INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
Beginning with Children Charter School 2

Report on the Financial Statements

We have audited the accompanying financial statements of Beginning with Children Charter School 2 (the "School") (a nonprofit organization), which comprise the statement of financial position as of June 30, 2013, and the related statements of activities and change in net assets, functional expenses, and cash flows for the period from September 13, 2011 (inception) to June 30, 2013 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.

Auditors' 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 auditors' 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 auditors consider 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 Beginning with Children Charter School 2 as of June 30, 2013, and the changes in its net assets and its cash flows for the period from September 13, 2011 (inception) to June 30, 2013, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 25, 2013, on our consideration of the 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 the School's internal control over financial reporting and compliance.

New York, New York
October 25, 2013


CITRIN COOPERMAN & COMPANY, LLP
CERTIFIED PUBLIC ACCOUNTANTS

BEGINNING WITH CHILDREN CHARTER SCHOOL 2
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2013

ASSETS

Cash and cash equivalents	\$ 244,886
Grants receivable	203,493
Property and equipment, net of accumulated depreciation of \$10,391	<u>67,995</u>
TOTAL ASSETS	<u>\$ 516,374</u>

LIABILITIES AND NET ASSETS

Liabilities:	
Accounts payable and accrued expenses	\$ 124,923
Due to Beginning with Children Foundation	<u>142,446</u>
Total liabilities	267,369
Contingencies (Note 7)	
Net assets	<u>249,005</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 516,374</u>

See accompanying notes to financial statements.

**BEGINNING WITH CHILDREN CHARTER SCHOOL 2
STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS
FOR THE PERIOD FROM SEPTEMBER 13, 2011 (INCEPTION) TO JUNE 30, 2013**

Operating revenue:	
State and local per pupil operating revenue	\$ 1,444,315
Government grants	<u>779,927</u>
Total operating revenue	<u>2,224,242</u>
Operating expenses:	
Program services	1,699,628
Management and general	256,761
Development	<u>20,322</u>
Total operating expenses	<u>1,976,711</u>
Surplus on government-funded school operations	<u>247,531</u>
Other revenue:	
Contributions and grants - private	950
Investment earnings	<u>524</u>
Total other revenue	<u>1,474</u>
Change in net assets	249,005
Net assets:	
Beginning	<u>-</u>
Ending	<u>\$ 249,005</u>

See accompanying notes to financial statements.

BEGINNING WITH CHILDREN CHARTER SCHOOL 2
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE PERIOD FROM SEPTEMBER 13, 2011 (INCEPTION) TO JUNE 30, 2013

	<u>Program Services</u>	<u>Management and General</u>	<u>Development</u>	<u>Total</u>
Personnel services	\$ 773,549	\$ 129,429	\$ -	\$ 902,978
Payroll taxes and employee benefits	144,302	24,144	-	168,446
Occupancy	33,877	9,114	-	42,991
Classroom instructional material and supplies	165,556	-	-	165,556
Textbooks and library books	19,375	-	-	19,375
Curriculum supplies	107,968	-	-	107,968
Trips and admissions	2,631	-	-	2,631
Research and evaluation	13,686	-	-	13,686
Staff development	142,862	-	-	142,862
Outreach	31,104	2,160	-	33,264
Consultants	45,240	3,508	-	48,748
Employee search fees	1,270	-	-	1,270
Management fee	142,251	40,643	20,322	203,216
Accounting and legal fees	-	5,825	-	5,825
Office and technology supplies	60,909	26,172	-	87,081
Telephone	-	10,535	-	10,535
Miscellaneous expenses	4,657	5,231	-	9,888
Depreciation	<u>10,391</u>	<u>-</u>	<u>-</u>	<u>10,391</u>
TOTAL	<u>\$ 1,699,628</u>	<u>\$ 256,761</u>	<u>\$ 20,322</u>	<u>\$ 1,976,711</u>

See accompanying notes to financial statements.

**BEGINNING WITH CHILDREN CHARTER SCHOOL 2
STATEMENT OF CASH FLOWS
FOR THE PERIOD FROM SEPTEMBER 13, 2011 (INCEPTION) TO JUNE 30, 2013**

Operating activities:	
Change in net assets	\$ 249,005
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	10,391
Changes in assets and liabilities:	
Grants receivable	(203,493)
Accounts payable and accrued expenses	108,886
Due to Beginning with Children Foundation	<u>142,446</u>
Net cash provided by operating activities	307,235
Cash used in investing activities:	
Purchase of property and equipment	<u>(62,349)</u>
Net increase in cash and cash equivalents	244,886
Cash and cash equivalents - beginning	<u>-</u>
CASH AND CASH EQUIVALENTS - ENDING	<u>\$ 244,886</u>
Supplemental disclosure of cash flow information:	
Equipment purchase included in accounts payable and accrued expense	<u>\$ 16,037</u>

See accompanying notes to financial statements.

BEGINNING WITH CHILDREN CHARTER SCHOOL 2
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1. ORGANIZATION AND NATURE OF OPERATIONS

Principal Business Activity

Beginning with Children Charter School 2 (the "School") is an education corporation that operates as a charter school in the borough of Brooklyn, New York. On September 13, 2011, the Board of Regents of the University of the State of New York for and on behalf of the New York State Education Department granted the School a provisional charter valid for a term of five years from the effective date of September 13, 2011, and renewable upon expiration. The School was converted from an existing New York City Department of Education (the "NYCDOE") school. On September 6, 2012 the School commenced its first year of operations.

The School's mission is to provide for a nurturing community that fosters a love of learning and the development of character for students in grades K-8. The School's students achieve academic excellence and are prepared to succeed in top performing high schools and colleges. The School's students develop and use G.R.I.T. (Good Judgment, Resilience, Integrity, and Teamwork) for personal and community improvement.

The NYCDOE provides free and reduced-price lunches and transportation directly to a majority of the School's students.

In accordance with the agreement to convert the School from the existing NYCDOE school, the employees of the School are members of various unions.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Financial Statements

The accompanying financial statements have been prepared on an accrual basis of accounting and are presented in accordance with accounting requirements for not-for-profit organizations. These requirements provide that all not-for-profit organizations provide a statement of financial position, a statement of activities, and a statement of cash flows, and that net assets be classified as unrestricted, temporarily restricted, or permanently restricted based on the existence or absence of donor stipulations regarding their use.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America ("GAAP") 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.

Cash and Cash Equivalents

The School maintains cash in bank deposit accounts which, at times, may exceed federally insured limits. The School has not experienced any losses in these accounts. The School considers all highly liquid instruments purchased with a maturity of three months or less to be cash equivalents.

BEGINNING WITH CHILDREN CHARTER SCHOOL 2
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Contributions

The financial statements of the School reflect contributions received from the public and other organizations. Contributions, including unconditional promises to give, are recognized in the statement of activities and change in net assets as revenue in the period in which they are received.

The School reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit their use. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified as unrestricted net assets and reported in the statement of activities and change in net assets as "Net assets released from restriction." Amounts received with donor stipulations that limit their use to certain purposes are reported as unrestricted support if the stipulated purpose restriction is accomplished in the same year.

Grants and Refundable Advances

Revenue from the state and local governments resulting from the School's charter status, which is 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 is recognized as revenue when qualifying expenditures are incurred. Amounts received in excess of expenditures incurred are recognized as refundable advances.

Contributed Services

Contributed services are reported as contributions at their fair value if such services create or enhance nonfinancial assets, would have been purchased if not provided by donation, require special skills, and are provided by individuals possessing such skills.

A number of volunteers have made a contribution of their time to the School to develop academic and other programs and to serve on the board of trustees. The value of this contributed time is not reflected in the financial statements inasmuch as those services would not typically be purchased had they not been provided by donation.

Property and Equipment

The School capitalizes all purchases of property and equipment in excess of \$1,000 and with a useful life of greater than one year. Property and equipment are carried at cost. Depreciation is computed using the straight-line method over the estimated useful lives of the respective assets.

Net Assets

Unrestricted net assets are assets that are not restricted by donors or for which donor-imposed restrictions have expired. At June 30, 2013, the School had no temporarily or permanently restricted net assets.

BEGINNING WITH CHILDREN CHARTER SCHOOL 2
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the accompanying statement of functional expenses. Certain costs have been allocated among program and supporting services.

Income Taxes

The School is a not-for-profit organization and is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code (the "Code"), and from state income taxes. As a not-for-profit entity, the School is subject to unrelated business income tax ("UBIT"), if applicable.

The School recognizes and measures its unrecognized tax benefits in accordance with Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 740, *Income Taxes*. Under that guidance, the School assesses the likelihood, based on their technical merit, that tax positions will be sustained upon examination based on the facts, circumstances, and information available at the end of each period. The measurement of unrecognized tax benefits is adjusted when new information is available, or when an event occurs that requires a change.

Management has evaluated the School's tax positions and has concluded that the School has taken no uncertain tax positions that require adjustment to the financial statements. Generally, the School is no longer subject to income tax examinations by U.S. federal, state or local taxing authorities for years before 2011.

Subsequent Events

In accordance with FASB ASC 855, *Subsequent Events*, the School has evaluated subsequent events through October 25, 2013, the date on which these financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

NOTE 3. RELATED-PARTY TRANSACTIONS

The Beginning with Children Foundation (the "Foundation") is a not-for-profit organization dedicated to improving the educational opportunities of urban children through the creation of autonomous, high-performing public schools. The Foundation is a cofounder of the School.

As an educational manager to charter schools for the period from September 13, 2011 (inception) to June 30, 2013, the Foundation entered into a Memorandum of Understanding ("MOU") agreement with the School. Pursuant to the terms of the MOU agreement, the School agreed to pay service fees to the Foundation in the amount of \$203,216 for the period from September 13, 2011 (inception) to June 30, 2013. The Foundation supported the School in the areas of leadership and strategy, curriculum and assessment, research and evaluation, teacher development and recruitment, parent and family engagement, business services, compliance, development, technology, communications, board development and evaluation of effectiveness. The amount due to the Foundation at June 30, 2013, was \$142,446 (inclusive of outstanding loan balance owed by the School amounting to \$100,000).

BEGINNING WITH CHILDREN CHARTER SCHOOL 2
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 4. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at June 30, 2013:

Computer equipment	\$ 78,386	3 years
Less: accumulated depreciation	<u>(10,391)</u>	
Property and equipment, net	<u>\$ 67,995</u>	

Depreciation expense for the period from September 13, 2011 (inception) to June 30, 2013, was \$10,391.

NOTE 5. SCHOOL FACILITIES

The School occupies space in a public school owned by the NYCDOE located at 215 Heyward Street in Brooklyn, New York, which has been made available to the School at no charge.

NOTE 6. EMPLOYEE BENEFIT PLAN

The School maintains a defined contribution plan under Section 401(k) of the Internal Revenue Code covering all eligible employees. Under the plan, the School provides matching contributions. In addition, the School may elect, on a discretionary basis, to contribute a percentage of all qualified employees' compensation to the profit-sharing component of the plan. The amount charged to operations for contributions to the defined contribution plan was \$6,499 for the period from September 13, 2011 (inception) to June 30, 2013.

NOTE 7. CONTINGENCIES

Certain grants and contracts may be subject to audit by the funding sources. Such audits might result in the disallowance of costs submitted for reimbursement. Management is of the opinion that such cost 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.

**BEGINNING WITH CHILDREN CHARTER SCHOOL 2
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE PERIOD FROM SEPTEMBER 13, 2011 (INCEPTION) TO JUNE 30, 2013**

<u>Federal Grantor Pass-Through Grantor Program Title</u>	<u>Federal CFDA</u>	<u>Expenditures</u>
The New York State Education Department		
Charter School Planning Grant	84.282A	\$ 576,271
Title IA	84.010A	50,823
Title IIA	84.367A	<u>13,515</u>
TOTAL EXPENDITURES		\$ <u>640,609</u>

See accompanying notes to schedule of expenditures of federal awards.

**BEGINNING WITH CHILDREN CHARTER SCHOOL 2
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE PERIOD FROM SEPTEMBER 13, 2011 (INCEPTION) TO JUNE 30, 2013**

NOTE 1. GENERAL

The accompanying schedule of expenditures of federal awards presents the activity of all federal financial assistance programs of Beginning with Children Charter School 2. All federal financial assistance received directly from federal agencies, as well as federal financial assistance passed through other government agencies, is included in the schedule of expenditures of federal awards.

NOTE 2. BASIS OF ACCOUNTING

The accompanying schedule of expenditures of federal awards has been prepared in accordance with accounting principles generally accepted in the United States of America.

NOTE 3. RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

Amounts reported in the accompanying schedule of expenditures of federal awards agree with the amounts reported in the related federal financial reports.



CITRIN COOPERMAN

Attest & Assurance | Tax Compliance & Research | Specialty & Consulting

**INDEPENDENT AUDITORS' 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***

To the Board of Trustees
Beginning with Children Charter School 2

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Beginning with Children Charter School 2 (the "School") (a nonprofit organization), which comprise the statement of financial position as of June 30, 2013, and the related statements of activities and change in net assets, functional expenses and cash flows for the period from September 13, 2011 (inception) to June 30, 2013, and the related notes to the financial statements, and have issued our report thereon dated October 25, 2013.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or 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.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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*.

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 School'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 School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Citrin Cooperman & Company, LLP
CERTIFIED PUBLIC ACCOUNTANTS

New York, New York
October 25, 2013



CITRINCOOPERMAN

Attest & Assurance | Tax Compliance & Research | Specialty & Consulting

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

To the Board of Trustees
Beginning with Children Charter School 2

Report on Compliance for Each Major Federal Program

We have audited the School's compliance with types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the School's major federal programs for the period from September 13, 2011 (inception) to June 30, 2013. The School's major federal program is identified in the summary of auditors' results section of the accompanying schedule of finds and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the School's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the School's compliance.

Opinion on Each Major Federal Program

In our opinion, the School complied, in all material respects, with the types of requirements referred to above that could have a direct and material effect on its major federal program for the period from September 13, 2011 (inception) to June 30, 2013.

Report on Internal Control over Compliance

Management of the School is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.


CITRIN COOPERMAN & COMPANY, LLP
CERTIFIED PUBLIC ACCOUNTANTS

New York, New York
October 25, 2013

**BEGINNING WITH CHILDREN CHARTER SCHOOL 2
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE PERIOD FROM SEPTEMBER 13, 2011 (INCEPTION) TO JUNE 30, 2013**

Section I - Summary of Auditors' Results:

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

Material weakness identified? Yes No

Reportable conditions identified not considered to be material weaknesses? Yes None reported

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major federal programs:

Material weakness identified? Yes No

Reportable conditions identified not considered to be material weaknesses? Yes None reported

Type of auditors' report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section 510(a)? Yes No

Identification of major federal programs:

CFDA Number	Name of Federal Program or Cluster
84.282A	Public Charter School Program

Dollar threshold to distinguish between type A and type B programs \$300,000

Auditee qualified as low-risk auditee? Yes No

Section II - Financial statement audit - reported findings under *Government Auditing Standards*:

None

Section III - Federal awards findings and questioned costs:

None

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

School Name:	Beginning with Children Charter School 2
Date (Report is due Nov. 1):	November 1, 2013
School Fiscal Contact Name:	Brian Stemmer
School Fiscal Contact Email:	Bstemmer@bwcf.org
School Fiscal Contact Phone:	212.318.9120
School Audit Firm Name:	Citrin Cooperman
School Audit Contact Name:	Adam Reiss
School Audit Contact Email:	Areiss@citrincooperman.com
School Audit Contact Phone:	212.697.1000 X1253
Audit Period:	2012-13
Prior Year:	2011-12

The following items are required to be included:

- .. The independent auditor's report on financial statements and notes.
- .. Excel template file containing the Financial Position, Statement of Activities, Cash Flow and Functional Expenses worksheets.
- .. Reports on internal controls over financial reporting and on compliance.

The additional items listed below should be included if applicable. Please explain the reason(s) if the items are not included. Examples might include: a written management letter was not issued; the school did not expend federal funds in excess of the Single Audit Threshold of \$500,000; the management letter response will be submitted by the following date (should be no later than 30 days from the submission of the report); etc.

Item	If not included, state the reason(s) below (if not applicable fill in N/A):
Management Letter	
Management Letter Response	
Form 990	
Federal Single Audit (A-133) ¹	
Corrective Action Plan	

Please also send an ELECTRONIC copy of: 1.) This transmittal form; 2.) Audited Financial Report; and if applicable 3.) Management Letter and Response; 4.) Federal Single Audit (A-133) ONLY to the following offices via email. A copy of the Excel file containing the four schedules Does NOT need to be included.

NYS Education Department Public School Choice Programs 89 Washington Avenue Room 462 EBA Albany, New York 12234 charterschools@mail.nysed.gov	NYS Education Department Office of Audit Services 89 Washington Avenue Room 524 EBA Room 524 EBA Albany, New York 12234 fsanda133@mail.nysed.gov
---	---

¹ A copy of the Federal Single Audit must be filed with the Federal Audit Clearinghouse. Please refer to OMB Cir

**Beginning with Children Charter School 2
Statement of Financial Position
as of June 30**

<u>ASSETS</u>	<u>2013</u>	<u>2012</u>	<u>FIC</u>
<u>CURRENT ASSETS</u>			
Cash and cash equivalents	244886		\$-
Grants and contracts receivable	203493		-
Accounts receivables	0		-
Prepaid Expenses	0		-
Contributions and other receivables	0		-
TOTAL CURRENT ASSETS	448,379		-
<u>PROPERTY, BUILDING AND EQUIPMENT, net</u>			
	67995		-
<u>OTHER ASSETS</u>			
	0		-
TOTAL ASSETS	516,374		-
<u>LIABILITIES AND NET ASSETS</u>			
<u>CURRENT LIABILITIES</u>			
Accounts payable and accrued expenses	50364		\$-
Accrued payroll and benefits	74559		-
Dreferred Revenue	0		-
Current maturities of long-term debt	0		-
Short Term Debt - Bonds, Notes Payable	0		-
Other	142446		-
TOTAL CURRENT LIABILITIES	267,369		-
<u>LONG-TERM DEBT and NOTES PAYABLE, net current</u>			
	0		-
TOTAL LIABILITIES	267,369		-
<u>NET ASSETS</u>			
Unrestricted	249005		-
Temporarily restricted	0		-
TOTAL NET ASSETS	249,005		-
TOTAL LIABILITIES AND NET ASSETS	516,374		-

CSI:
State, Federal or other

CSI:
NON GRANT
- Due from School Districts
- Due from Governments

CSI:
Operating and Capital
Reserves, Deferred Costs,
Investments, Due from
Affiliate/CMO, Fixed
Assets

CSI:
Obligations under,
Capital Leases,
Advanced Billing, Due to
Affiliate/CMO,

CSI:
Land, Building, Loan(s)
related

Beginning with Children Charter School 2
Statement of Activities
as of June 30

	2013			2012	FIC ny nu
	Unrestricted	Temporarily Restricted	Total	Total	
REVENUE, GAINS AND OTHER SUPPORT					
Public School District					
Resident Student Enrollment	1391549	\$-	\$1,391,549	\$-	
Students with disabilities	52766	-	52,766	-	
Grants and Contracts					
State and local	139318	-	139,318	-	
Federal - Title and IDEA	64338	-	64,338	-	
Federal - Other	576271	-	576,271	-	
Other	0	-	-	-	
Food Service/Child Nutrition Program	0	-	-	-	
TOTAL REVENUE, GAINS AND OTHER SUPPORT	2,224,242	-	2,224,242	-	
EXPENSES					
Program Services					
Regular Education	1699628	\$-	\$1,699,628	\$-	
Special Education	0	-	-	-	
Other Programs	0	-	-	-	
Total Program Services	1,699,628	-	1,699,628	-	
Management and general	256761	-	256,761	-	
Fundraising	20322	-	<u>20,322</u>	-	
TOTAL OPERATING EXPENSES	1,976,711	-	1,976,711	-	
SURPLUS / (DEFICIT) FROM SCHOOL OPERATIONS	247,531	-	247,531	-	
SUPPORT AND OTHER REVENUE					
Contributions					
Foundations	950	\$-	\$950	\$-	
Individuals	0	-	-	-	
Corporations	0	-	-	-	
Fundraising	0	-	-	-	
Interest income	524	-	524	-	
Miscellaneous income	0	-	-	-	
Net assets released from restriction	0	-	-	-	
TOTAL SUPPORT AND OTHER REVENUE	1,474	-	1,474	-	
CHANGE IN NET ASSETS	249,005	-	249,005	-	
NET ASSETS BEGINNING OF YEAR	0	-	-	-	
PRIOR YEAR/PERIOD ADJUSTMENTS	0	-	-	-	
NET ASSETS END OF YEAR	\$249,005	\$-	\$249,005	\$-	

Beginning with Children Charter School 2 Statement of Cash Flows

as of June 30

	2013	2012	FIC
			*Please briefly explain any nu
CASH FLOWS - OPERATING ACTIVITIES			
Increase (decrease) in net assets	249005		\$-
Revenues from School Districts	0		-
Accounts Receivable	0		-
Due from School Districts	0		-
Depreciation	10391		-
Grants Receivable	-203493		-
Due from NYS	0		-
Grant revenues	0		-
Prepaid Expenses	0		-
Accounts Payable	34327		-
Accrued Expenses	0		-
Accrued Liabilities	74559		-
Contributions and fund-raising activities	0		-
Miscellaneous sources	0		-
Deferred Revenue	0		-
Interest payments	0		-
Other	142446		-
Other	0		-
NET CASH PROVIDED FROM OPERATING ACTIVITIES	\$307,235	\$-	
CASH FLOWS - INVESTING ACTIVITIES	\$	\$	
Purchase of equipment	-62349		-
Other	0		-
NET CASH PROVIDED FROM INVESTING ACTIVITIES	\$(62,349)	\$-	
CASH FLOWS - FINANCING ACTIVITIES	\$	\$	
Principal payments on long-term debt	0		-
Other	0		-
NET CASH PROVIDED FROM FINANCING ACTIVITIES	\$-	\$-	
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	\$244,886	\$-	
Cash at beginning of year	0		-
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$244,886	\$-	

**Beginning with Children Charter School 2
Statement of Functional Expenses
as of June 30**

		2013					
		Program Services			Supporting Service		
	No. of Positions	Regular Education	Special Education	Other Education	Total	Fund-raising	Management and General
		\$	\$	\$	\$	\$	\$
Personnel Services Costs							
Administrative Staff Personnel	4	158212	-	-	158,212	0	129429
Instructional Personnel	12	615337	-	-	615,337	0	0
Non-Instructional Personnel	-	0	-	-	-	0	0
Total Salaries and Staff		773,549	-	-	773,549	-	129,429
Fringe Benefits & Payroll Taxes		144302	-	-	144,302	0	24144
Retirement		0	-	-	-	0	0
Management Company Fees		142251	-	-	142,251	20322	40643
Legal Service		0	-	-	-	0	0
Accounting / Audit Services		0	-	-	-	0	5825
Other Purchased / Professional / Consult		45240	-	-	45,240	0	3508
Building and Land Rent / Lease		33877	-	-	33,877	0	9114
Repairs & Maintenance		0	-	-	-	0	0
Insurance		0	-	-	-	0	0
Utilities		0	-	-	-	0	0
Supplies / Materials		292899	-	-	292,899	0	0
Equipment / Furnishings		0	-	-	-	0	0
Staff Development		142862	-	-	142,862	0	0
Marketing / Recruitment		1270	-	-	1,270	0	0
Technology		60909	-	-	60,909	0	26172
Food Service		0	-	-	-	0	0
Student Services		47421	-	-	47,421	0	2160
Office Expense		0	-	-	-	0	0
Depreciation		10391	-	-	10,391	0	0
OTHER		4657	-	-	4,657	0	15766
Total Expenses		699,628	\$-	\$-	\$1,699,628	\$20,322	\$256,761

		2012	
S			
Total	Total		
\$	\$	\$	
129,429	287,641	-	
-	615,337	-	
-	-	-	
129,429	902,978	-	
24,144	168,446	-	
-	-	-	
60,965	203,216	-	
-	-	-	
5,825	5,825	-	
3,508	48,748	-	
9,114	42,991	-	
-	-	-	
-	-	-	
-	292,899	-	
-	-	-	
-	142,862	-	
-	1,270	-	
26,172	87,081	-	
-	-	-	
2,160	49,581	-	
-	-	-	
-	10,391	-	
<u>15,766</u>	<u>20,423</u>	-	
<u>\$277,083</u>	<u>\$1,976,711</u>	<u>\$-</u>	

**Beginning with Children Charter School 2
 Operating & Capital Budget
 Academic Year 2013-2014**

	Proposed Budget 2013-2014
Enrollment	<u>150</u>
<hr/>	
Revenues - Private:	
Funds to be Raised	-
Total Private Revenues	<u>-</u>
Revenues - Public:	
NYS Per Student Alloc (@ full capacity)	2,029,050
State Stimulus Grant	-
Federal IASA (e.g. Title 1) funding	43,000
Special Education Funding	50,000
Federal Title II-VI Funding	<u>10,500</u>
Total Public Revenues	<u>2,132,550</u>
Revenues - Other:	
Interest Income	-
Total Other Revenues	<u>-</u>
Grand Total Revenue & Other Income	<u><u>2,132,550</u></u>

**Beginning with Children Charter School 2
 Operating & Capital Budget
 Academic Year 2013-2014**

	Proposed Budget 2013-2014
Enrollment	150
<hr/>	
Operating Expenses:	
Total Salaries & Wages	1,257,705
Total Personnel Related	301,755
Grand Total Personnel	1,559,460
Occupancy	
Building Permits	5,000
Insurance - Prop & Liab	25,000
Cleaning Supplies	2,000
Utilities	5,000
Maintenance & Repairs	5,000
Equipment Rental	8,880
Total Occupancy	50,880
Educational Programs	
Classroom Instructional Materials & Supplies	15,000
Art Supplies	3,500
Music Supplies	3,500
Math Supplies	1,500
ELA Supplies	13,000
Physical Education Supplies	2,500
Social Studies Supplies	10,000
Science Supplies	5,000
Summer Program	18,900
Curriculum Consultants	19,800
Curriculum Supplies & Development	10,000
Staff Development	20,000
Technology Consultants	4,000
Technology Supplies-Classroom	3,500
Testing Materials	5,000
Family Outreach	10,000
Trips & Admissions	8,000
Student Incentives	2,000
Total Educational Programs	155,200
Special Ed/ ELL Program	
ELL Sevice Provider	5,985
Special Needs Supplies	1,000
Total Special Needs Programs	6,985

**Beginning with Children Charter School 2
Operating & Capital Budget
Academic Year 2013-2014**

	Proposed Budget 2013-2014
Enrollment	<u>150</u>
<hr/>	
Other G&A Costs	
BwCF Service Fee (10% of ppf & title \$)	208,255
Audit & Accounting	29,000
Legal	5,000
Health & Safety	500
Employment Search & Advertising	5,000
Telephone/Communications	6,420
Printing & Publications	2,500
Office Supplies	18,000
Technology Supplies Admin	5,000
Postage & Shipping	2,500
Payroll Service Fees	4,500
Staff Appreciation	3,500
Travel	500
Dues & Subscriptions	750
Bank Fees	500
Student Meals	600
Conferences and Meetings	<u>500</u>
Total Other G&A Costs	<u>293,025</u>
Contingency	<u>25,000</u>
Total Operating Expenditures	<u>2,090,550</u>
 Net Operating Income (Deficit) Prior to Capital Expenditures	 42,000
 Capital Expenditures:	
Facility Upgrades	12,000
Classroom Furniture & Equipment	20,000
Hardware & Software	<u>10,000</u>
Total Capital Expenditures	<u>42,000</u>
 Total Operating & Capital Expenditures	 2,132,550
 Net Operating Income (Deficit) after Capital Expenditures	 <u><u>-</u></u>

Appendix E: Disclosure of Financial Interest Form

Created Thursday, July 25, 2013

Page 1

331400861021 BEGINNING WITH CHILDREN CS II

An Appendix E: Disclosure of Financial Interest Form must be completed for each active Trustee who served on the charter school's Board of Trustees during the 2012-13 school year. Trustees are at times difficult to track down in the summer months. Trustees may complete and submit at their leisure (but before the deadline) their individual form at: <http://fluidsurveys.com/surveys/vickie-smith/appendix-e-disclosure-of-financial-interest-form/>.

Trustees who are technologically advanced may complete the survey using their smartphones or other mobile devices by downloading the this bar code link to the survey <http://fluidsurveys.com/account/surveys/210748/publish/qrcode/>. (Make sure you have the bar code application reader on your phone).

If a Trustee is unable to complete the form by the deadline (i.e, out of the country), the school is responsible for submitting the information required on the form for that individual trustee.

Just send the links via email today to your Trustees requesting that they each complete their form as soon as possible.

Thank you.

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

Yes

Thank you.

Appendix F: BOT Membership Table

Created Thursday, July 25, 2013

Updated Wednesday, July 31, 2013

Page 1

331400861021 BEGINNING WITH CHILDREN CS II

1. Current Board Member Information

	Full Name of Individual Trustees	Position on Board (Officer or Rep).	Voting Member	Area of Expertise &/or Additional Role	Terms Served & Length (include date of election and expiration)	Committee affiliations
1	Kevin Genirs	Chair/President		finance, law	2011	
2	Katie Cunningham	Member		community outreach	2011	
3	Shagufah Nazaar	Secretary		law	09/2012	
4	Rubens Amedee	Member		community outreach,	2011	
5	Sonia Gulardo	Member		education	06/2012	
6	David Stutt	Member		education	2011	
7	Esosa Ogbahon	Member Ex-Officio			Non-Voting, Principal	
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						

2. Total Number of Members Joining Board during the 2012-13 school year

1

3. Total Number of Members Departing the Board during the 2012-13 school year

6

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

9

5. How many times did the Board meet during the 2012-13 school year?

9

6. How many times will the Board meet during the 2013-14 school year?

10

Thank you.

Appendix H: Enrollment and Retention Efforts

Target Populations

In compliance with the July 16, 2012 New York State Education Department issued memo detailing sanctions for charter schools that do not mirror district percentages in the following categories for enrollment and retention targets we intend to utilize the prescribed formulas for targeted enrollment as follows:

- 1). Students with disabilities
- 2). English language learner
- 3). Students who are eligible for the free and reduced priced lunch program

The preference for the categories listed above will be given in the form of a duplicate (Sped) or triplicate (ELL/FRPL). For example, a student who lives in district 13 or 14 who is listed as ELL or FRPL will be entered in the lottery 3x's increasing their probability of being accepted. Additionally, the waiting list for grades 1-6 will be randomized with the same preferences.

Priority for admission was given to residents of the district (and, after the initial enrollment program, siblings of current students), students who are English language learners, students with disabilities and students who are eligible to participate in the free or reduced-price lunch program.

Following the lottery and the completion of the school enrollment process, the school's Director of Operations conducted analyses of student demographics, including whether a student has a disability, is an English Language Learner or qualifies for free or reduced lunch. A percentage of the total school population has been determined and we are working to ensure enrollment that allows BwCCS is meeting its targets for enrollment as discussed above.

Recruitment

For the 2012-2013 school year, which was our inaugural year, our recruitment efforts were comprised of visits to local preschools and UPK programs by the Principal. During these outreach visits, the Principal was accompanied by either of the Music-focused Kindergarten Teacher or a School Aide. The Kindergarten Teacher was a bi-lingual Early Childhood instructor with musical training and expertise, and a Special Education Certification. The School Aide was a bi-lingual mother of one of our incoming Kindergarteners who also happened to have been hired to work in the Main Office following her child's admission to our school. One to two visits were conducted at each of these locations.

A list of the preschools and centers visited can be found attached.

Print ads were placed in the Daily News, Greenpoint Gazette and the Brooklyn Eagle. The ads collectively ran 4 times. Radio ads were run on Univision's station 96.3. These Spanish language ads ran 18 times.

The Principal also spent time canvassing in South Williamsburg on the corners of Broadway/Union and Lorimer/Broadway personally recruited families, handing out applications and flyers. In addition, the

recently hired Office Manager and School Aides circulated flyers in local laundromats, grocery stores and apartment complexes.

Using Vanguard Direct, mailings were sent to families with children who were of the appropriate age to be incoming Kindergarteners and First Graders for the 2012-2013 school year. These mailings included bilingual (English and Spanish) applications and flyers highlighting our school and its programmatic offerings. These mailings were done in March, August and September of 2012, to families living in District 14, which totaled approximately 5,000 mailers. The Flyer provided the text for the radio and print ads as well.

For the 2013-2014 school year, our recruitment efforts were similar to our inaugural year. The Director of Operations, Principal and School Aides visited the local pre-schools and UPK programs in the attached list on one to two occasions each.

Vanguard Direct was retained again to conduct a mass mailing in the 11221 and 11216 zip codes. Approximately 2,000 families received mailers containing a stamped, return envelope along with flyers and applications. Instructions were also provided on how to apply on online. These mailings were also in Spanish and English.

The Director of Operations, Office Manager and School Aides circulated flyers in local laundromats, grocery stores and apartment complexes.

Required Form: Appendix E - Disclosure of Financial Interest Form

Created Wednesday, July 24, 2013

Updated Tuesday, March 25, 2014

<https://fluidsurveys.com/surveys/vickie-smith/appendix-e-disclosure-of-financial-interest-form/1e258a47d4a6532d0ae173a2d74ab>

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:

Rubens D Amedee

2. Charter School Name:

Beginning with Children Charter School II

3. Charter Authorizer:

SUNY

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on 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

Page 2

13. 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

14. Are you a member, director, officer or employee of an organization formally partnered with 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

Required Form: Appendix E - Disclosure of Financial Interest Form

Created Wednesday, July 24, 2013

<https://fluidsurveys.com/surveys/vickie-smith/appendix-e-disclosure-of-financial-interest-form/10520f3ba24554c483ead68a3556a8>

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:

Katherine Cunningham

2. Charter School Name:

Beginning with Children Charter School II

3. Charter Authorizer:

SUNY

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on 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

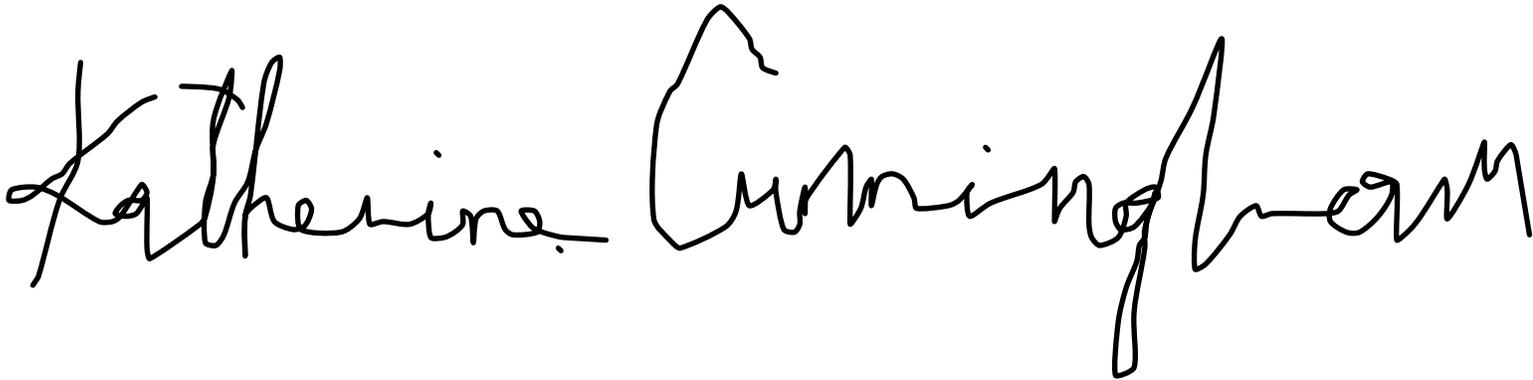
13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

14. Are you a member, director, officer or employee of an organization formally partnered with 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 that reads "Katherine Cunningham". The signature is written in a cursive style with a large, prominent initial 'K' and 'C'.

Required Form: Appendix E - Disclosure of Financial Interest Form

Created Friday, July 26, 2013

<https://fluidsurveys.com/surveys/vickie-smith/appendix-e-disclosure-of-financial-interest-form/7eb7592586095c6ccc534211cbca2>

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:

Kevin Genirs

2. Charter School Name:

Beginning with Children Charter School II

3. Charter Authorizer:

SUNY

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on 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

Page 2

13. 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

14. Are you a member, director, officer or employee of an organization formally partnered with 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

.

.

.

-

Required Form: Appendix E - Disclosure of Financial Interest Form

Created Wednesday, July 24, 2013

<https://fluidsurveys.com/surveys/vickie-smith/appendix-e-disclosure-of-financial-interest-form/518d491e3c206314b4e3d70949ed3>

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:

Sonia Gulardo

2. Charter School Name:

Beginning with Children Charter School II

3. Charter Authorizer:

SUNY

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

- Other, please specify...: committee member

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?

Yes

10a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date in the next

[cmoeY.0] 10a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date in the next Position Held	Director of Special Projects
[cmoeY.1] 10a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date in the next Responsibilities	Director the college component of the Alumni Program and work on Community outreach
[cmoeY.2] 10a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date in the next Salary	\$80,000
[cmoeY.3] 10a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date in the next Start Date	Sept.2003

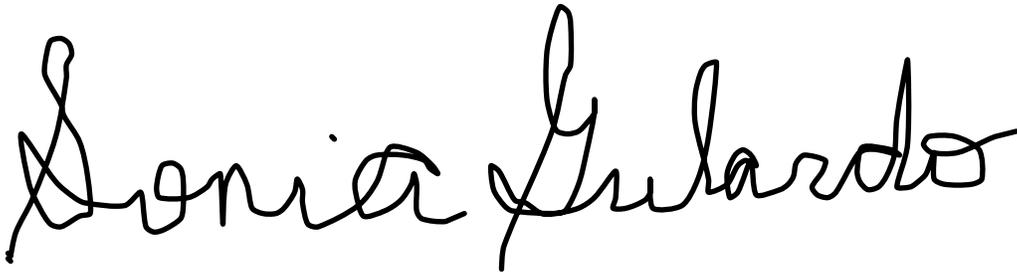
13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

14. Are you a member, director, officer or employee of an organization formally partnered with 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 that reads "Sonia Gulardo". The signature is written in a cursive, flowing style.

Required Form: Appendix E - Disclosure of Financial Interest Form

Created Thursday, July 25, 2013

<https://fluidsurveys.com/surveys/vickie-smith/appendix-e-disclosure-of-financial-interest-form/8c648228b37c4575bef01cd9c55ed>

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:

Shagufah Nazaar

2. Charter School Name:

Beginning with Children Charter School II

3. Charter Authorizer:

SUNY

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on 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

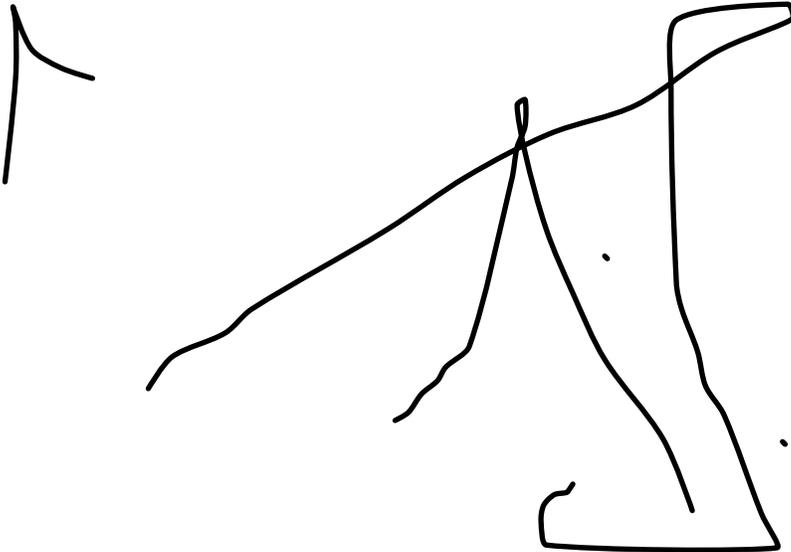
13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

14. Are you a member, director, officer or employee of an organization formally partnered with 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, consisting of several overlapping loops and a long horizontal stroke, written on a light gray background.

Required Form: Appendix E - Disclosure of Financial Interest Form

Created Tuesday, July 09, 2013

<https://fluidsurveys.com/surveys/vickie-smith/appendix-e-disclosure-of-financial-interest-form/dccd233e95af75153333e8fe56947f>

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:

David Stutt

2. Charter School Name:

Beginning with Children Charter School II

3. Charter Authorizer:

SUNY

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on 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

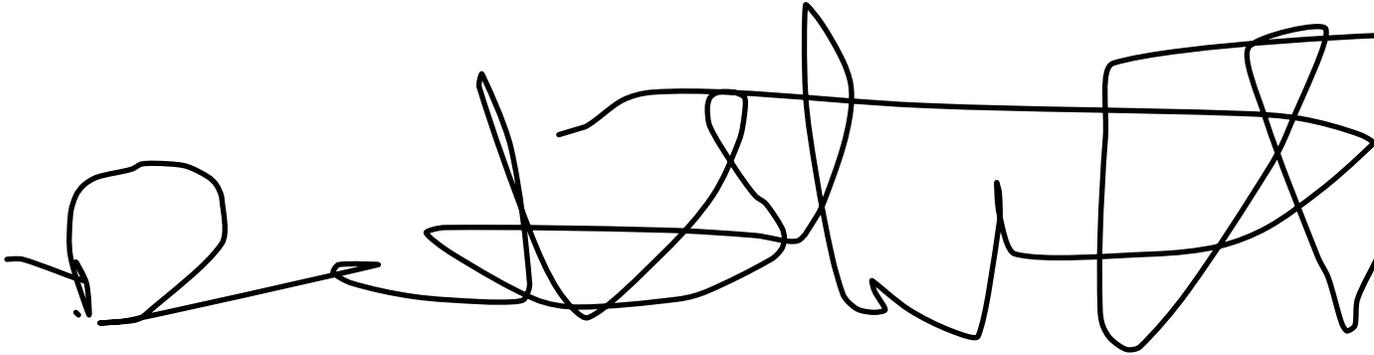
13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

14. Are you a member, director, officer or employee of an organization formally partnered with 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 "D. J. [unclear]". The signature is written in a cursive style with several loops and flourishes.