



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

Created: 07/29/2015

Last updated: 07/31/2015

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

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1. SCHOOL NAME AND AUTHORIZER

(Select name from the drop down menu)

BEGINNING WITH CHILDREN CS II (SUNY TRUSTEES) 331400861021

2. CHARTER AUTHORIZER

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

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	718-302-7701	

4a. PHONE CONTACT NUMBER FOR AFTER HOURS EMERGENCIES

Contact Name	Esosa Ogbahon
Title	Principal
Emergency Phone Number (###-###-####)	

5. SCHOOL WEB ADDRESS (URL)

<http://www.bwccs2.org/>

6. DATE OF INITIAL CHARTER

2011-06-01 00:00:00

7. DATE FIRST OPENED FOR INSTRUCTION

2011-09-01 00:00:00

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

193

9. GRADES SERVED IN SCHOOL YEAR 2014-15

Check all that apply

Grades Served	K, 1, 2, 3
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10. DOES THE SCHOOL CONTRACT WITH A CHARTER OR EDUCATIONAL MANAGEMENT ORGANIZATION?

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

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	Natalie Bledman				
Complaint Contact	Katie Cunningham				

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11. FACILITIES

Will the School maintain or operate multiple sites?

	No, just one site.
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12. SCHOOL SITES

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

	Physical Address	Phone Number	District/CSD	Grades Served at Site	School at Full Capacity at Site	Facilities Agreement
Site 1 (same as primary site)	215 Heyward Street Brooklyn NY 11206	718-302-77 00	CSD 14	K-3	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			
Operational Leader	Sheryl Connelly			
Compliance Contact	Natalie Bledman			
Complaint Contact	Katie Cunningham			

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

No

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

Jen Pasek, Consultant

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).

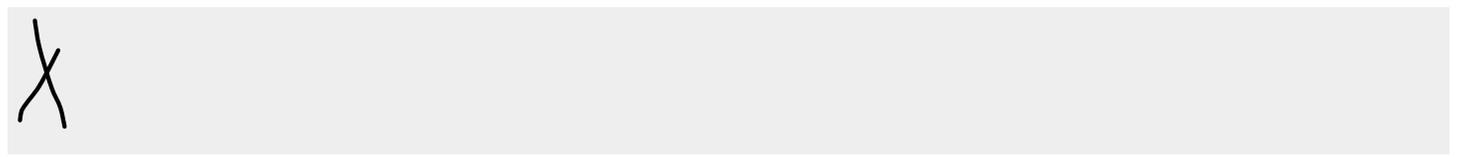
Responses Selected:

Yes

Signature, Head of Charter School



Signature, President of the Board of Trustees

A grey rectangular bar containing a handwritten signature that appears to be the letter 'X'.

Thank you.



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

Last updated: 07/29/2015

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Charter School Name:

1. NEW YORK STATE REPORT CARD

Provide a direct URL or web link to the most recent New York State School Report Card for the charter school (See <https://reportcards.nysed.gov/>).

(Charter schools completing year one will not yet have a School Report Card or link to one. Please type "URL is not available" in the space provided).

<http://data.nysed.gov/profile.php?instid=800000071156>

**Beginning with Children
Charter
Charter School 2**

**2014-15 ACCOUNTABILITY
PLAN
PROGRESS REPORT**



**Beginning
with Children**
Charter School 2

Submitted to the SUNY Charter Schools Institute on:

September 15, 2015

By
The Beginning with Children Foundation
and School Leader
Esosa Ogbahon

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

The Beginning with Children Foundation, and School Leader Esosa Ogbahon, prepared this 2014-15 Accountability Progress Report on behalf of the school's board of trustees:

Trustee's Name	Board Position
Martin Ragde	Chair/President Executive Committee
Katie Cunningham	Office, Vice Chair, Academic Excellence/Principal Review Committee Chair Executive Committee
Rubens Amedee	School Committee Nominating Committee
Sonia Gulardo	Academic Excellence/Principal Review School Committee
David Stutt	Office, Treasurer Finance / Audit Committee Chair
Rebecca Baneman	Legal Committee School Committee
Peter Bordonaro	Nominating School Committee
Clare Cusack	Executive Committee Academic Excellence/Principal Review Legal Committee
Amy Kolz	Finance/Audit Committee Academic Excellence/Principal Review Co-Secretary
Kiisha Morrow	Co-Secretary School Committee Nominating Committee
Oma Holloway	Finance /Audit Committee School Committee
Jubilee Mosley	Member Ex-Officio/ Lower School Principal School Committee
Rose Anne Gonzalez	Member Ex-Officio/ Middle School Principal School Committee
Esosa Ogbahon	Member Ex-Officio/Principal

	School Committee
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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
2012-13	50	50												100
2013-14	55	55	43											153
2014-15	45	52	54	42										193

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 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 3 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. With the addition of grade 2 in 2013, we incorporated Rally Mock State Assessment to gain insight into our students' preparation for the NYS English Language Arts assessment. This past year we began to develop other interim progress monitoring measures to support teaching and learning, as well as, sharpen our sense of how students are developing.

All assessment data is collected and stored in an online data management system that is accessible to teachers, administrators and parents. 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.

In Beginning with Children Charter School 2's third year, the instructional staff deepened its knowledge of the school's Common Core aligned math and literacy curriculum. Beginning with Children Charter School 2 (BwCCS 2) continued to utilize *Journeys* by Houghton Mifflin and *Math in Focus*, Singapore Math. All staff continued to receive training in both programs during our two week Summer Institute in August and throughout the school year to further their understanding of the curricula. Literacy teachers also collaborated with Community Partnership Charter School to develop a writing curriculum adapted from the TCRWP Writing Units to align with Journeys writing and raise the level of rigor.

In addition to deepening their understanding of the curricula, staff used both *Journeys* and *Math in Focus* as the basis of new report cards. With the support of the Beginning with Children Foundation, BwCCS 2 introduced new standards-based reports. The report cards were assessment based and provided our students' families with a clear understanding of their child's progress towards meeting Common Core standards.

We also implemented frequent data and coaching meetings in all grades. The meetings were an opportunity for school leadership and teaching staff to assess the implementation of our curriculum and plan courses of action. The meetings focused on both assessment data and qualitative data. The goals of the meetings were to understand both students' strengths and areas for growth and instructional staff's strengths and areas for growth.

BwCCS 2 further developed its robust assessment practice. In addition to in-program assessments and analysis in *Journeys* and *Math in Focus*, instructional staff administered and analyzed the STEP assessment for all students in order to monitor their acquisition of literacy skills. The school also administered the Rally Mock Assessment to all of our second grade students in order to benchmark our students' performance on Common Core standards. The data gathered from these assessments informed the differentiation practices of classroom teachers, ESL staff and SETSS staff.

Finally, BwCCS 2 continued its summer and after school programs. The target populations for both programs were students who were performing below grade level in English Language Arts. The after-school program provided students in small groups with extra support in identified areas of weakness. The summer program combined literacy, math and arts instruction to give students in small groups a well-rounded summer experience.

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.

Method

The school administered the New York State Testing Program English language arts assessment to students in 3rd through 8th grade in April 2015. Each student's raw score has been converted to a grade-specific scaled score and a performance level.

The table below summarizes participation information for this year's test administration. The table indicates total enrollment and total number of students tested. It also provides a detailed breakdown of those students excluded from the exam. Note that this table includes all students according to grade level, even if they have not enrolled in at least their second year (defined as enrolled by BEDS day of the previous school year).

**2014-15 State English Language Arts Exam
Number of Students Tested and Not Tested**

Grade	Total Tested	Not Tested ¹			Total Enrolled
		IEP	ELL	Absent	
3	43			1	44

Results

This was our first year of testing, so this measure does not yet apply. However, the overall performance of test takers fell significantly short of the absolute measure goal.

**Performance on 2014-15 State English Language Arts Exam
By All Students and Students Enrolled in At Least Their Second Year**

Grade s	All Students		Enrolled in at least their Second Year	
	Percent Proficient	Number Tested	Percent Proficient	Number Tested
3	32.5	43	33.4	36

Evaluation

This goal does not yet apply.

Additional Evidence

The 14-15 school year is the BwCCS2's first testing year, making a year-over-year trend analysis impossible.

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

English Language Arts Performance by Grade Level and School Year

Grade	Percent of Students Enrolled in At Least Their Second Year Achieving Proficiency					
	2012-13		2013-14		2014-15	
	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested
3					33.4	36

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 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 2014-15 English language arts AMO of 97. 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

The overall PLI for all grades was 111.5. All tested students have a PLI value that exceeds the 2014-15 English language arts AMO of 97.

English Language Arts 2014-15 Performance Level Index (PLI)

Number in Cohort	Percent of Students at Each Performance Level			
	Level 1	Level 2	Level 3	Level 4
	20.9	46.5	30.2	2.3

$$\begin{array}{rclclclcl}
 \text{PI} & = & 46.5 & + & 30.2 & + & 2.3 & = & 79 \\
 & & & & 30.2 & + & 2.3 & = & \underline{32.5} \\
 & & & & & & \text{PLI} & = & \underline{111.5}
 \end{array}$$

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

Evaluation

This goal was met. BwCCS2's overall PLI exceeded the 2014-15 English language arts AMO by 14.5 points. While the majority of students were not proficient, a larger percentage of those students performed at Level 2 than Level 1, indicating a larger percentage of partially proficient students than below proficient students.

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

Does not yet apply.

2014-15 State English Language Arts Exam Charter School and District Performance by Grade Level

Grade	Percent of Students at Proficiency			
	Charter School Students In At Least 2 nd Year		All District Students	
	Percent	Number Tested	Percent	Number Tested
3	33.4	36	29.5	346

Evaluation

Does not yet apply.

Additional Evidence

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

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

Grade	Percent of Students Enrolled in at Least their Second Year Who Are at Proficiency Compared to Local District Students					
	2012-13		2013-14		2014-15	
	Charter School	Local District	Charter School	Local District	Charter School	Local District
3					33.4	29.5

Goal 1: Comparative Measure

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

Method

N/A (see results below)

Results

2013-14 results are not available for BwCCS2. The 2014-15 school year is the BwCCS2's first testing year.

Goal 1: Growth Measure⁴

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

N/A (see results below)

Results

The 2014-15 school year is the BwCCS2's first testing year, making a growth analysis impossible.

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.

⁴ See Guidelines for [Creating a SUNY Accountability Plan](#) for an explanation.

Method

At BwCCS 2 all 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

2014-15 Grade	Cohort Size	Average NCE			Goal Achieved?
		2013-14 Avg NCE	Target	2014-15 Avg NCE	
K	45	n/a	n/a	49.40	n/a
1	46	59.30	>= 59.31	51.80	NO
2	44	65.34	>= 65.35	61.75	NO
3	36	62.82	>= 62.82	57.41	NO
All	171	62.44	>=62.45	53.91	NO

Evaluation

Early norm referenced testing shows that BwCCS 2 students in grades 1-3 are outperforming average national norms in reading, while Kindergarten students are performing just below by less than 1 percentage point. Kindergarten students scored a mean normal curve equivalent (MNCE) score of 49.40. Grade one students attained a MNCE of 51.80 in ELA, which means that first grade students performed just above the national mean. Second grade students attained a MNCE of 61.75, and 3rd grade students attained a MNCE of 57.41. These score indicates that, on average, BwCCS 2 2nd and 3rd grade students scored significantly above average in ELA when compared to their grade level cohorts nationally. While on average students scored higher than the national mean, no growth can be seen in grades 1-3, and, therefore BwCCS2 did not meet this growth measure.

Goal 2: 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 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.

2014-15 - STEP Assessment Results by Grade Level

Grade	Percent of Students Achieving Proficiency	
	Percent	Number Tested
K	62.50%	48
1	54.72%	53
2	58.18%	55
3	62.79%	43
K+3 Combined	59.30%	199

Evaluation

With about 60% of students scoring at/above grade level proficiency, the school was 15 percentage points below the target of 75% percent proficient and therefore did not meet the measure. In Kindergarten, 62.50% of students met or exceeded grade level expectations, falling 12.5 percentage points below the absolute goal. First grade students fell short by 20.28 percentage points with 54.72% meeting or exceeding grade level expectations. In second grade, 58.18% of students met or exceeded, falling 16.82 percentage points below the absolute goal. Third grade students performed at a similar proficiency level, with 62.79% of students meeting or exceeding. This fell short of the absolute goal by 12.21 percentage points.

Summary of the English Language Arts Goal

BwCCS2 could not assess achievement of absolute, comparative or growth measures in relation to the NYS ELA assessment because we did not have students in the New York State Testing Grades in 2013-14.

Separately, BwCCS2 did not meet its TerraNova growth measure. While on average BwCCS2 students scored higher than the national mean, no growth can be seen in grades 1-3. These two data points suggest a need for increased effectiveness in teaching and learning.

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.	Did Not Achieve
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.	Achieved
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.	Achieved
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 2013-14 school district results.)	Does not apply
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.	Does not apply
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.	Did Not Achieve
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

Action Plan

In order to raise the percentage of students performing at/above grade level in English Language Arts we:

- Identified students for summer school reading intervention
- Are using current data to identify at-risk students for targeted small group instruction from the start of the school year

- Implemented 4 additional Tier 2 intervention periods per week per grade level. These intervention supports are in addition to any mandated services
- Hired full-time music, PE/drama and science teachers to allow classroom teachers to more fully focus on English Language Arts instruction
- Created a school-wide guided reading model to create a common language and understanding of this best practice
- Created detailed reading block schedules for each grade level that align blocks of reading instruction to common core standards and assessment outcomes
- Designed a teacher schedule that allows for 4 common planning periods for all grade level teams
- Created social studies curricular units that support the development of common core text-based writing skills and background knowledge
- Created curricular supplements to meet the identified needs of our ELLs in the areas of segmentation and rhyming
- Provided teachers with professional development on HMH Journeys our core reading program
- Trained or retrained teachers on the STEP literacy assessment
- Conducted vertical alignment meetings to support the transferring of instructional knowledge between grade level teams
- Participated in the New York City Charter Center's Collaborative Assessment Scoring of NYS Tests to further refine our understanding of how students demonstrate mastery of New York State standards
- Provide ongoing weekly professional development and coaching for all teachers

MATHEMATICS

Goal 2: Mathematics

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

Background

BwCCS 2 continued to implement 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 assessing 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 pre-service professional development 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 2: Absolute Measure

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

Method

The school administered the New York State Testing Program mathematics assessment to students in 3rd grade in April 2015. Each student's raw score has been converted to a grade-specific scaled score and a performance level.

The table below summarizes participation information for this year's test administration. The table indicates total enrollment and total number of students tested. It also provides a detailed breakdown of those students excluded from the exam. Note that this table includes all students according to grade level, even if they have not enrolled in at least their second year.

**2014-15 State Mathematics Exam
Number of Students Tested and Not Tested**

Grade	Total Tested	Not Tested ⁵			Total Enrolled
		IEP	ELL	Absent	
3	44				44

Results

This was our first year of testing, so this measure does not yet apply.

**Performance on 2014-15 State Mathematics Exam
By All Students and Students Enrolled in At Least Their Second Year**

Grade s	All Students		Enrolled in at least their Second Year	
	Percent Proficient	Number Tested	Percent Proficient	Number Tested
3	59	44	62.1	37

Evaluation

This goal does not yet apply.

Additional Evidence

The 2014-15 school year is the BwCCS 2's first testing year, making a year-over-year trend analysis impossible.

Mathematics Performance by Grade Level and School Year

Grade	Percent of Students Enrolled in At Least Their Second Year Achieving Proficiency		
	2012-13	2013-14	2014-15

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

	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested
3					62.1	37

Goal 2: 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 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 2014-15 mathematics AMO of 94. 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 200.⁶

Results

The overall PLI for all grades was 149.8. All tested students have a PLI value that exceeds the 2014-15 Mathematics AMO of 94.

Mathematics 2014-15 Performance Level Index (PLI)

Number in Cohort	Percent of Students at Each Performance Level			
	Level 1	Level 2	Level 3	Level 4
	9.1	31.8	29.5	29.5

$$\begin{array}{rclclclclcl}
 \text{PI} & = & 31. & + & 29. & + & 29. & = & 90.8 \\
 & & 8 & & 5 & & 5 & & \\
 & & & & 29. & + & 29. & = & 59 \\
 & & & & 5 & & 5 & & \\
 & & & & & & \text{PLI} & = & 149.8
 \end{array}$$

Evaluation

This goal was met. BwCCS 2’s overall PLI exceeded the 2014-15 Mathematics AMO by 55.8 points. While many students were not proficient, a larger percentage of those students performed at Level 2 than Level 1, indicating a larger percentage of partially proficient students than below proficient students.

⁶ In contrast to NYSED’s Performance Index, the PLI does not account for year-to-year growth toward proficiency.

Goal 2: Comparative Measure

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

Method

A school compares the performance of tested students enrolled in at least their second year to that of 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.⁷

Results

The overall percent of students, enrolled in at least their second year at BwCCS 2, achieved proficiency rates that far exceeded aggregate district cohort proficiency rates by 26.2 points.

**2014-15 State Mathematics Exam
Charter School and District Performance by Grade Level**

Grade	Percent of Students at Proficiency			
	Charter School Students In At Least 2 nd Year		All District Students	
	Percent	Number Tested	Percent	Number Tested
3	62.1	37	35.9	425

Evaluation

This measure was met. The average proficiency of BwCCS 2 students was 62.1 percent compared to 35.9 percent of the district.

Additional Evidence

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

Grade	Percent of Students Enrolled in at Least their Second Year Who Are
-------	--

⁷ Schools can acquire these data when the New York State Education Department releases its database containing grade level ELA and math test results for all schools and districts statewide. The NYSED announces the release of the data on its [News Release webpage](#).

	at Proficiency Compared to Local District Students					
	2012-13		2013-14		2014-15	
	Charter School	Local District	Charter School	Local District	Charter School	Local District
3					62.1	35.9

Goal 2: Comparative Measure

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

Method

The 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 meaningful degree is the requirement for achieving this measure.

Given the timing of the state's release of economically disadvantaged data and the demands of the data analysis, the 2014-15 analysis is not yet available. This report contains 2013-14 results, the most recent Comparative Performance Analysis available.

Results

2013-14 results are not available for BwCCS 2. The 14-15 school year is the BwCCS 2's first testing year.

Goal 2: Growth Measure⁸

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 2013-14 and also have a state exam score in 2014-15 including students who were retained in the same grade. Students with the same 2013-14 scores are ranked by their 2014-15 scores and assigned a percentile based on their relative growth in performance (student growth percentile). Students' growth percentiles are aggregated school-wide to yield a school's mean growth percentile. In order for a school to perform above the statewide median, it must have a mean growth percentile greater than 50.

Given the timing of the state's release of Growth Model data, the 2014-15 analysis is not yet available. This report contains 2013-14 results, the most recent Growth Model data available.⁹

Results

The 2014-15 school year is the BwCCS2's first testing year, making a growth analysis impossible.

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.

⁸ See Guidelines for [Creating a SUNY Accountability Plan](#) for an explanation.

⁹ Schools can acquire these data from the NYSED's business portal: portal.nysed.gov.

Method

At BwCCS 2 all 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

2014-15 Grade	Cohort Size	Average NCE			Goal Achieved?
		2013-14 Avg NCE	Target	2014-15 Avg NCE	
K	45	n/a	n/a	70.33	n/a
1	46	77.50	>= 77.51	51.80	NO
2	44	70.52	>= 70.53	61.75	NO
3	36	72.02	>= 72.03	57.41	NO
All	171	73.44	>=73.45	67.46	NO

Evaluation

Early norm referenced testing shows that BwCCS 2 students are outperforming average national norms in math. Students in Kindergarten attained a mean normal curve equivalent (MNCE) score of 70.33 in math. This score indicates that, on average, BwCCS 2 Kindergarten students scored significantly above average in math when compared to Kindergarten students nationally. Grade one students attained a MNCE of 51.80 in math, second grade students attained a MNCE of 61.75, and 3rd grade students attained a MNCE of 57.41, all three grades showing scores above average as well. While on average students scored higher than the national mean, no growth can be seen in grades 1-3, and, therefore BwCCS 2 did not meet this growth measure.

Summary of the Mathematics Goal

BwCCS2 could not assess achievement of absolute, comparative or growth measures in relation to the NYS Math assessment because we did not have students in the New York State Testing Grades in 2013-14. However, with 60% of students scoring at/above grade level proficiency, the school was 15% percentage points shy of the target of 75% percent proficient.

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.	Did Not Achieve
Absolute	Each year, the school's aggregate Performance Level Index (PLI) on	Achieved

	the state mathematics exam will meet that year's Annual Measurable Objective (AMO) set forth in the state's NCLB accountability system.	
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.	Achieved
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 2013-14 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
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.	Did Not Achieve

Action Plan

In order to raise the percentage of students performing at/above grade level in math we:

- Identified students for summer school math intervention
- Are using current data to identify at-risk students for targeted small group instruction from the start of the school year
- Implemented 4 additional Tier 2 intervention periods per week per grade level. These intervention supports are in addition to any mandated services
- Hired full-time music, PE/drama and science teachers to allow classroom teachers to more fully focus on math instruction
- Created math interim assessments that support the tracking of common core standards mastery
- Conducted vertical alignment meetings to support the transferring of math curricular and instructional knowledge between grade level teams
- Participated in the New York City Charter Center's Collaborative Assessment Scoring of NYS Tests to further refine our understanding of how students demonstrate mastery of common core math standards
- Plan to continue to further integrate math instruction into Morning Meeting in order to give students more opportunities to practice and reinforce math concepts
- Plan to continue to use math unit assessment data to drive instructional decisions
- Participated in Math in Focus professional development during the 2015

Summer Institute and follow up sessions during the school term to deepen educator understanding of the Math in Focus approach, strategies and resources for differentiation.

- Provide ongoing weekly professional development and coaching for all teachers

NCLB

Goal 4: NCLB

Under the state's NCLB accountability system, the CPCS's Accountability Status will be "Good Standing" each year.

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 school requiring a local assistance plan.

Method

Because *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. The report cards indicate each school's status under the state's No Child Left Behind (NCLB) accountability system.

Results

BwCCS 2 meets all NCLB criteria and continues to maintain its "Good Standing" accountability status under the NCLB Accountability System.

Evaluation

BwCCS 2 met this measure.

Additional Evidence

BwCCS 2 has met the NCLB accountability measures outlined by New York State Education Department each year of this charter period.

NCLB Status by Year

Year	Status
------	--------

2014-15	Good Standing
---------	---------------

|



Appendix B: Total Expenditures and Administrative Expenditures per Child

Last updated: 07/29/2015

Page 1

Charter School Name:

B. Financial Information

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

1. Total Expenditures Per Child

To calculate '**Total Expenditures per Child**' take total expenditures (from the unaudited 2014-15 Schedule of Functional Expenses) and divide by the year end per pupil count. (Integers Only. No dollar signs or commas).

Line 1: Total Expenditures	2556908
Line 2: Year End Per Pupil Count	193
Line 3: Divide Line 1 by Line 2	13248

2. Administrative Expenditures per Child

To calculate '**Administrative Expenditures per Child**' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the unaudited 2014-15 Schedule of Functional Expenses) and divide by the year end per pupil count. The relevant portion that must be included in this calculation is defined as follows:

Administrative Expenditures: Administration and management of the charter school includes the activities and personnel of the offices of the chief school officers, the treasurer, the finance or business offices, the purchasing unit, the employee personnel offices, the records management offices, or a public information and services offices. It also includes those administrative and management services provided by other organizations or corporations on behalf of the charter school for which the charter school pays a fee or other compensation.

Please note the following:

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

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

Line 1: Relevant Personnel Services Cost (Row)	00
Line 2: Management and General Cost (Column)	00
Line 3: Sum of Line 1 and Line 2	429121
Line 4: Year End Per Pupil Count	193
Line 5: Divide Line 3 by the Year End Per Pupil Count	2223

Thank you.



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

Charter School Name:	Beginning with Children Charter School 2
Audit Period:	2014-15
Prior Period:	<i>enter prior period</i>
Report Due Date:	Sunday, November 01, 2015
Date Submitted:	November 1, 2015
School Fiscal Contact Name:	Brian Stemmer
School Fiscal Contact Email:	
School Fiscal Contact Phone:	
School Audit Firm Name:	Citrin Cooperman & Company, LLP
School Audit Contact Name:	Adam Reiss
School Audit Contact Email:	
School Audit Contact Phone:	

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	Not issued
Management Letter Response	N/A
Form 990	Not included - return is still in the process of being prepared
Federal Single Audit (A-133) ¹	N/A
Corrective Action Plan	N/A

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 Albany, New York 12234 FSandA133@mail.nysed.gov
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¹ A copy of the Federal Single Audit must be filed with the Federal Audit Clearinghouse. Please refer to the current "OMB Circu

BEGINNING WITH CHILDREN CHARTER SCHOOL 2
Statement of Financial Position
#NAME?

Enter Prior Period on "Transmittal Form & School Info" tab

<u>ASSETS</u>	<u>2014-15</u>
<u>CURRENT ASSETS</u>	
Cash and cash equivalents	943491
Grants and contracts receivable	105802
Accounts receivables	0
Prepaid expenses	15019
Contributions and other receivables	0
TOTAL CURRENT ASSETS	1,064,312
<u>PROPERTY, BUILDING AND EQUIPMENT, net</u>	57154
<u>OTHER ASSETS</u>	1466
TOTAL ASSETS	1,122,932
<u>LIABILITIES AND NET ASSETS</u>	
<u>CURRENT LIABILITIES</u>	
Accounts payable and accrued expenses	175348
Accrued payroll and benefits	20363
Deferred Revenue	0
Current maturities of long-term debt	0
Short Term Debt - Bonds, Notes Payable	0
Other	251181
TOTAL CURRENT LIABILITIES	446,892
<u>LONG-TERM DEBT and NOTES PAYABLE, net current maturities</u>	0
TOTAL LIABILITIES	<u>446,892</u>
<u>NET ASSETS</u>	
Unrestricted	676040
Temporarily restricted	0
TOTAL NET ASSETS	<u>676,040</u>
TOTAL LIABILITIES AND NET ASSETS	1,122,932

BEGINNING WITH CHILDREN CHA
Statement of Financial P
#NAME?

Enter Prior Period on "Transmittal Form & School Info" tab

<u>ASSETS</u>	?	IOI nu
<u>CURRENT ASSETS</u>		
Cash and cash equivalents		\$-
Grants and contracts receivable		-
Accounts receivables		-
Prepaid expenses		-
Contributions and other receivables		-
TOTAL CURRENT ASSETS		-
<u>PROPERTY, BUILDING AND EQUIPMENT, net</u>		-
<u>OTHER ASSETS</u>		-
TOTAL ASSETS		-
<u>LIABILITIES AND NET ASSETS</u>		
<u>CURRENT LIABILITIES</u>		
Accounts payable and accrued expenses		\$-
Accrued payroll and benefits		-
Deferred Revenue		-
Current maturities of long-term debt		-
Short Term Debt - Bonds, Notes Payable		-
Other		-
TOTAL CURRENT LIABILITIES		-
<u>LONG-TERM DEBT and NOTES PAYABLE, net current maturities</u>		-
TOTAL LIABILITIES		-
<u>NET ASSETS</u>		
Unrestricted		-
Temporarily restricted		-
TOTAL NET ASSETS		-
TOTAL LIABILITIES AND NET ASSETS		-

BEGINNING WITH CHILDREN CHARTER SCHOOL 2

Statement of Activities

#NAME?

Enter Prior Period on "Transmittal Form & School Info" tab

	2014-15		Total
	Unrestricted	Temporarily Restricted	
REVENUE, GAINS AND OTHER SUPPORT			
Public School District			
Resident Student Enrollment	688850	\$-	\$688,850
Students with disabilities	42860	-	42,860
Grants and Contracts			
State and local	13928	-	13,928
Federal - Title and IDEA	0	-	-
Federal - Other	0	-	-
Other	0	-	-
Food Service/Child Nutrition Program	0	-	-
TOTAL REVENUE, GAINS AND OTHER SUPPORT	745,638	-	745,638
EXPENSES			
Program Services			
Regular Education	450394	\$-	\$450,394
Special Education	103464	-	103,464
Other Programs	0	-	-
Total Program Services	553,858	-	553,858
Management and general	98911	-	98,911
Fundraising	9885	-	9,885
TOTAL OPERATING EXPENSES	662,654	-	662,654
SURPLUS / (DEFICIT) FROM SCHOOL OPERATIONS	82,984	-	82,984
SUPPORT AND OTHER REVENUE			
Contributions			
Foundations	0	\$-	\$-
Individuals	0	-	-
Corporations	0	-	-
Fundraising	0	-	-
Interest income	311	-	311
Miscellaneous income	0	-	-
Net assets released from restriction	0	-	-
TOTAL SUPPORT AND OTHER REVENUE	311	-	311
CHANGE IN NET ASSETS	83,295	-	83,295
NET ASSETS BEGINNING OF YEAR	592745	-	592,745
PRIOR YEAR/PERIOD ADJUSTMENTS	0	-	-
NET ASSETS END OF YEAR	\$676,040	\$-	\$676,040

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Total

_____ \$

_____ \$

_____ \$

_____ \$

_____ \$

_____ \$

\$

BEGINNING WITH CHILDREN CHARTER SCHOOL 2
Statement of Cash Flows
#NAME?

Enter Prior Period on "Transmittal Form & School Info" tab

	<u>2014-15</u>	<u>?</u>
		*Please briefly explain any
CASH FLOWS - OPERATING ACTIVITIES		
Increase (decrease) in net assets	83295	\$-
Revenues from School Districts	0	-
Accounts Receivable	0	-
Due from School Districts	0	-
Depreciation	7633	-
Grants Receivable	-13851	-
Due from NYS	0	-
Grant revenues	0	-
Prepaid Expenses	-11950	-
Accounts Payable	167759	-
Accrued Expenses	-102262	-
Accrued Liabilities	0	-
Contributions and fund-raising activities	0	-
Miscellaneous sources	0	-
Deferred Revenue	0	-
Interest payments	0	-
Unrealized gains (losses) on investments	0	-
Other	235967	-
NET CASH PROVIDED FROM OPERATING ACTIVITIES	\$366,591	\$-
CASH FLOWS - INVESTING ACTIVITIES	\$	\$
Purchase of equipment	-11729	-
Other	0	-
NET CASH PROVIDED FROM INVESTING ACTIVITIES	\$(11,729)	\$-
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	\$354,862	\$-
Cash at beginning of year	588629	-
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$943,491	\$-

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BEGINNING WITH CHILDREN CHARTER SCHOOL 2
Statement of Functional Expenses
#NAME?

Enter Prior Period on "Transmittal Form & School Info" tab

		2014-15				
		Program Services				S
	No. of Positions	Regular Education	Special Education	Other Education	Total	Fund-raising
		\$	\$	\$	\$	\$
Personnel Services Costs						
Administrative Staff Personnel	3	29101	1857	-	30,958	0
Instructional Personnel	25	158715	74621	-	233,336	0
Non-Instructional Personnel	4	19607	1252	-	20,859	0
Total Salaries and Staff	32.00	207,423	77,730	-	285,153	-
Fringe Benefits & Payroll Taxes		57366	10623	-	67,989	0
Retirement		7579	484	-	8,063	0
Management Company Fees		65043	4152	-	69,195	9885
Legal Service		0	0	-	-	0
Accounting / Audit Services		0	0	-	-	0
Other Purchased / Professional / Consulting Services		1712	109	-	1,821	0
Building and Land Rent / Lease / Facility Finance Interest		0	0	-	-	0
Repairs & Maintenance		3470	221	-	3,691	0
Insurance		7373	471	-	7,844	0
Utilities		0	0	-	-	0
Supplies / Materials		63524	7318	-	70,842	0
Equipment / Furnishings		652	42	-	694	0
Staff Development		9982	637	-	10,619	0
Marketing / Recruitment		1201	77	-	1,278	0
Technology		1570	100	-	1,670	0
Food Service		0	0	-	-	0
Student Services		9398	600	-	9,998	0
Office Expense		0	0	-	-	0
Depreciation		7175	458	-	7,633	0
OTHER		6926	442	-	7,368	0
Total Expenses		\$450,394	\$103,464	\$-	\$553,858	\$9,885

			?	
Supporting Services				
Management and General		Total	Total	
\$	\$	\$	\$	\$
30404	30,404	61,362	-	-
0	-	233,336	-	-
0	-	20,859	-	-
30,404	30,404	315,557	-	-
8109	8,109	76,098	-	-
0	-	8,063	-	-
19770	29,655	98,850	-	-
0	-	-	-	-
23500	23,500	23,500	-	-
1800	1,800	3,621	-	-
0	-	-	-	-
0	-	3,691	-	-
2582	2,582	10,426	-	-
0	-	-	-	-
0	-	70,842	-	-
77	77	771	-	-
0	-	10,619	-	-
0	-	1,278	-	-
6391	6,391	8,061	-	-
0	-	-	-	-
0	-	9,998	-	-
4938	4,938	4,938	-	-
0	-	7,633	-	-
1340	<u>1,340</u>	<u>8,708</u>	-	-
\$98,911	\$108,796	\$662,654	\$-	\$-



Appendix E: Disclosure of Financial Interest Form

Last updated: 10/20/2015

Page 1

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

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

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

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

Yes

Thank you.



Appendix F: BOT Membership Table

Created: 07/29/2015

Last updated: 07/30/2015

Page 1

1. Current Board Member Information

	Trustee Name	Email Address	Committee Affiliation(s)	Voting Member? (Y/N)	Area of Expertise, and/or Additional Role and School (parent, staff member, etc.)	Number of Terms Served and Length of Each (Include election date and term expiration)
1	Katie Cunningham		Vice Chair/Vice President	Yes	Education/Family Engagement	1 Term of 1 Year
2	Martin Ragde		Chair/Board President	Yes	Finance	1 Term of 1 Year
3	David Stutt		Treasurer	Yes	Finance	1 Term of 1 Year
4	Kiisha Morrow		Secretary	Yes	Legal	1 Term of 1 Year
5	Amy Kolz		Secretary	Yes	Journalist	1 Term of 1 Year
6	Rubens Amedee		Trustee/Member	Yes	Finance	1 Term of 1 Year
7	Rebecca Baneman		Trustee/Member	Yes	Legal	1 Term of 1 Year
8	Peter Bordonaro		Trustee/Member	Yes	Education	1 Term of 1 Year
9	Oma Holloway		Trustee/Member	Yes	Parent/Community Activist	1 Term of 1 Year
10	Clare Cusack		Trustee/Member	Yes	Legal	1 Term of 1 Year
11	Sonia Gulardo		Trustee/Member	Yes	Education/Family Engagement	1 Term of 1 Year
12	Rose Anne Gonzalez		Other	No	Principal; CPCS MS	1 Term of 1 Year
13	Jubilee Mosley		Other	No	Principal; CPCS LS	1 Term of 1 Year
14	Esosa Ogbahon		Other	No	Principal; BwCCS 2	
15						
16						
17						
18						

19						
20						

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

(No response)

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

(No response)

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

15

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

12

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

12

Thank you.

Enrollment and Retention Efforts

For the 2014-2015 school year our recruitment efforts were in part comprised of visits to local preschools, UPK programs by Beginning with Children Charter School 2 (BwCCS 2) staff or Community Partnership Charter School Educational Corporation (CPCSEC) staff. Many of these site visits were conducted by bilingual English/Spanish speaking staff members.

BwCCS 2 and CPCSEC staff also canvassed local establishments such as churches and public housing complexes to personally recruit families, handing out applications and flyers. In addition, staff circulated flyers in local laundromats and grocery stores.

Using Vanguard Direct, mailings were sent to families with children who were of the appropriate age to be incoming Kindergarteners for the 2014-2015 school year. The mailings were sent to the communities near the school that have high populations of high needs children. These mailings included bilingual (English and Spanish) applications and flyers highlighting our school and its programmatic offerings. The families also received in their mailers a stamped, return envelope. Instructions were also provided on how to apply online.

Samples of the 2014-2015 mailers are attached.

BwCCS 2 works to retain its students with special needs by providing a high level of ELL, Sped and At-risk supports both inside and outside of the classroom. Services for special needs students are coordinated by a full-time Special Needs Coordinator who supports and is supported by an ESL Teacher, 2 SETTS Teachers and ICT Teachers. These services will continue during the 2015-16 school year.

For the 2015-2016 school year our recruitment efforts will be comprised of visits to local preschools, UPK programs. Our recruitment efforts will continue to be done in Spanish and English. In 2015-16, we will add Haitian-Creole materials to our recruitment efforts. In addition, we'll seek to identify Pre-Ks that serve students with disabilities in order to further our recruitment of students with disabilities. Finally, our efforts will continue to target communities that are identified as high needs based on free and reduced price lunch participation.

January 29, 2015

Dear Parent/Guardian,

My name is Esosa Ogbahon and I am the principal of Beginning with Children Charter School 2, (BwCCS 2), a charter school located near the border of Bed-Stuy and Williamsburg. I am writing to provide you with information about our school's history, mission, and program, and to invite you to consider applying to our school for your son/daughter.

BwCCS 2 is a free, public charter school. BwCCS 2 does not charge tuition for attendance and enrolls students based on a lottery. We provide a challenging curriculum that nourishes children's natural intellectual curiosity through high-level academics and connections to the world outside of the classroom. We encourage students to take risk, think critically about their social responsibility and become independent learners. We do all this while tailoring instruction to meet the individual needs of every student.

BwCCS 2 will be hosting school tours to provide more specific details about the school. The tour dates and times are listed below. All tours will be held at the school, which is located at 215 Heyward Street, First Floor, Brooklyn, NY, 11206 (located between Marcy Ave and Harrison Ave.).

- February 25th at 10:00 AM
- March 6th at 8:30 AM
- March 25th at 10AM

Like all public charter schools, admission into Beginning with Children Charter School 2 is through a student lottery. Applications must be submitted by April 1st in order to be included in the lottery. Included in this packet is a student application that you can send in the pre-stamped envelope. You can also apply online on our website.

To learn more about the school, please visit our website (www.bwccs2.org) or call us at 718-302-7700.

Sincerely,

Esosa Ogbahon
Principal
Beginning with Children Charter School 2

29 enero 2015

Estimado padre/tutor,

Mi nombre es Esosa Ogbahon y soy el director de Beginning with Children Charter 2, una escuela chárter localizada entre Bed-stuy y Williamsburg. Le estoy escribiendo para ofrecerle a usted información sobre el historial, la misión y programas de nuestra escuela y les invitamos a que considere a nuestra escuela para su hijo o hija

BwCCS2 es una escuela chárter pública gratis. BwCCS2 no cobra cuotas para la asistencia e inscribe a estudiantes por medio de un sorteo. Nosotros le ofrecemos un plan de estudio rígido que nutre la curiosidad intelectual de los niños a través de alto niveles académicos y con la conexión del mundo afuera a el aula de clase. Animamos a todos los estudiantes a tomar riesgos, pensar críticamente sobre su responsabilidad social y a convertirse en aprendices independientes.

Hacemos todo esto al mismo tiempo que se diseña instrucciones para adaptarlas a las necesidades de cada estudiante. BwCCS2 será anfitrión de recorridos por nuestra escuela para ofrecerle más detalles específicos sobre nuestra. Las fechas y horarios de estos recorridos están listados abajo. Todos los recorridos se llevarán a cabo en nuestra escuela, la cual está localizada en 215 Heyward Street, primer piso, Brooklyn, NY 11206 (entre las avenidas Marcy y Harrison).

- 25 de febrero a las 10:00 AM
- 6 de marzo a las 8:30 AM
- 25 de marzo a las 10 AM

Como todas las escuelas públicas, la admisión a Beginning with Children Charter 2 es a través de una lotería de estudiantes. Las solicitudes deben ser sometidas para el 1ro de abril para poder ser incluidos en el sorteo. Incluido en este paquete hay una solicitud que puede enviar en el sobre pre-estampado. También usted puede solicitar en línea en nuestro sitio web.

Para saber más sobre nuestra escuela por favor visite nuestro sitio web (www.BwCCS2.org) o llamemos al 718-302-7700.

Atentamente,
Esosa Ogbahon
Principal
Beginning with Children Charter School 2



Appendix I: Teacher and Administrator Attrition

Last updated: 07/30/2015

Report changes in teacher and administrator staffing.

Page 1

Charter School Name:

Instructions for completing the Teacher and Administrator Attrition Tables

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

2013-14 Teacher Attrition Table

	FTE Teachers on June 30, 2014	FTE Teachers Additions 7/1/14 – 6/30/15	FTE Teacher Departures 7/1/14 – 6/30/15
	15	5	6

2013-14 Administrator Position Attrition Table

	FTE Administrator Positions On 6/30/2014	FTE Administrator Additions 7/1/14 – 6/30/15	FTE Administrator Departures 7/1/14 – 6/30/15
	2	1	0

Thank you

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

Created Tuesday, September 22, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/4d7abb35e7cf8549d8>

Page 1

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

1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	Amy	Kolz

2. *Your Home Address:

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

3. *Your Business Address

3. *Your Business Address Street Address	
3. *Your Business Address City/State	
3. *Your Business Address Zip	

4. *Daytime Phone Number:

5. *E-mail Address:

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

Community Partner Charter School Education Corporation

Beginning with Children Charter School II

Community Partnership Charter School

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

(check all that apply)

(No response)

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

No

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

No

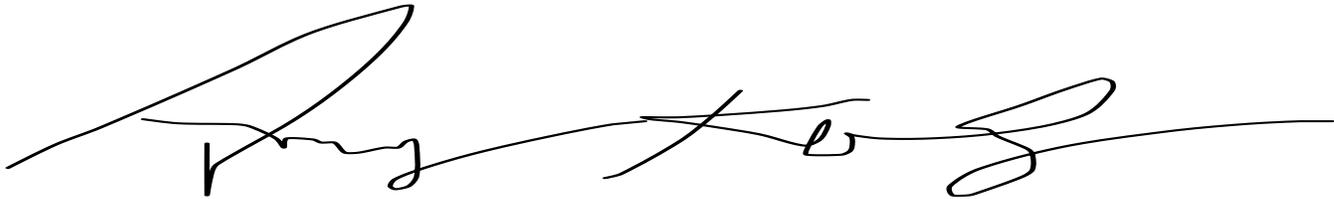
11. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

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

No

Signature of Trustee

A handwritten signature in black ink, consisting of a large, sweeping initial 'A' followed by a series of connected, fluid letters that are difficult to decipher. The signature is written on a light gray background.

Thank you.

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

Created Tuesday, November 03, 2015

Updated Monday, November 30, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/7b60c4f5f7e0ca4aab>

Page 1

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

1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	Joy	Rankin

2. *Your Home Address:

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

3. *Your Business Address

3. *Your Business Address Street Address	
3. *Your Business Address City/State	
3. *Your Business Address Zip	

4. *Daytime Phone Number:

--

5. *E-mail Address:

--

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

Community Partner Charter School Education Corporation

Beginning with Children Charter School II

Community Partnership Charter School

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

(check all that apply)

-
- Other, please specify...: Trustee
-

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

No

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

No

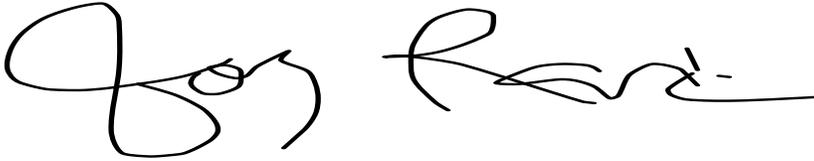
11. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

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

No

Signature of Trustee

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

Thank you.

**BEGINNING WITH CHILDREN
CHARTER SCHOOL 2
FINANCIAL STATEMENTS
THREE-MONTH PERIOD
FROM JULY 1, 2014 TO SEPTEMBER 30, 2014**

**BEGINNING WITH CHILDREN CHARTER SCHOOL 2
FOR THE THREE-MONTH PERIOD FROM JULY 1, 2014 TO SEPTEMBER 30, 2014**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
Beginning with Children Charter School 2

Report on the Financial Statements

We have audited the accompanying financial statement of Beginning with Children Charter School 2 (the "School") (a nonprofit organization), which comprise the statement of financial position as of September 30, 2014, and the related statement of activities, functional expenses, and cash flows for the three-month period from July 1, 2014 to September 30, 2014, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Beginning with Children Charter School 2 as of September 30, 2014, and the change in its net assets and its cash flows for the three-month period from July 1, 2014 to September 30, 2014, in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 26, 2015, 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.

Emphasis of Matter

As discussed in Note 8 to the financial statements, on October 1, 2014, the School merged with another not-for-profit education corporation. The surviving education corporation has been renamed Community Partnership Charter School Education Corporation and the provisional charter granted in 2012 is valid through July 2017. Our opinion is not modified with respect to that matter.

New York, New York
August 26, 2015


CITRIN COOPERMAN & COMPANY, LLP
CERTIFIED PUBLIC ACCOUNTANTS

**BEGINNING WITH CHILDREN CHARTER SCHOOL 2
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2014**

ASSETS

Cash	\$ 943,491
Grants receivable	105,802
Prepaid expenses	15,019
Property and equipment, net of accumulated depreciation of \$42,704	57,154
Due from Beginning with Children Foundation, net	<u>1,466</u>
TOTAL ASSETS	<u>\$ 1,122,932</u>

LIABILITIES AND NET ASSETS

Liabilities:	
Accounts payable and accrued expenses	\$ 195,711
Due to NYC Department of Education	<u>251,181</u>
Total liabilities	446,892
Contingencies (Note 7)	
Unrestricted net assets	<u>676,040</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,122,932</u>

See accompanying notes to financial statements.

**BEGINNING WITH CHILDREN CHARTER SCHOOL 2
STATEMENT OF ACTIVITIES
FOR THE THREE-MONTH PERIOD FROM
JULY 1, 2014 TO SEPTEMBER 30, 2014**

Operating revenue:	
State and local per pupil operating revenue	\$ 731,710
Government grants	<u>13,928</u>
Total operating revenue	<u>745,638</u>
Operating expenses:	
Program services:	
Regular education	450,394
Special education	<u>103,464</u>
Total program services	<u>553,858</u>
Supporting services:	
Fundraising	9,885
Management and general	<u>98,911</u>
Total supporting services	<u>108,796</u>
Total operating expenses	<u>662,654</u>
Surplus on government-funded school operations	82,984
Other revenue:	
Investment earnings	<u>311</u>
Change in net assets	83,295
Net assets - beginning	<u>592,745</u>
NET ASSETS - ENDING	<u>\$ 676,040</u>

See accompanying notes to financial statements.

BEGINNING WITH CHILDREN CHARTER SCHOOL 2
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE THREE-MONTH PERIOD FROM JULY 1, 2014 TO SEPTEMBER 30, 2014

	Program Services			Supporting Services			
	Regular Education	Special Education	Total Program Services	Fundraising	Management and General	Total Supporting Services	
Personnel services:							
Administrative staff personnel	\$ 29,101	\$ 1,857	\$ 30,958	\$ -	\$ 30,404	\$ 30,404	\$ 61,362
Instructional personnel	158,715	74,621	233,336	-	-	-	233,336
Non-instructional personnel	<u>19,607</u>	<u>1,252</u>	<u>20,859</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,859</u>
Total personnel services	207,423	77,730	285,153	-	30,404	30,404	315,557
Fringe benefits and payroll taxes	57,366	10,623	67,989	-	8,109	8,109	76,098
Retirement	7,579	484	8,063	-	-	-	8,063
Management fees	65,043	4,152	69,195	9,885	19,770	29,655	98,850
Accounting and audit services	-	-	-	-	23,500	23,500	23,500
Consulting services	1,712	109	1,821	-	1,800	1,800	3,621
Repairs and maintenance	3,470	221	3,691	-	-	-	3,691
Insurance	7,373	471	7,844	-	2,582	2,582	10,426
Supplies and materials	63,524	7,318	70,842	-	-	-	70,842
Equipment and furnishings	652	42	694	-	77	77	771
Staff development	9,982	637	10,619	-	-	-	10,619
Marketing and recruitment	1,201	77	1,278	-	-	-	1,278
Technology	1,570	100	1,670	-	6,391	6,391	8,061
Student services	9,398	600	9,998	-	-	-	9,998
Office expense	-	-	-	-	4,938	4,938	4,938
Depreciation	7,175	458	7,633	-	-	-	7,633
Other	<u>6,926</u>	<u>442</u>	<u>7,368</u>	<u>-</u>	<u>1,340</u>	<u>1,340</u>	<u>8,708</u>
TOTAL	<u>\$ 450,394</u>	<u>\$ 103,464</u>	<u>\$ 553,858</u>	<u>\$ 9,885</u>	<u>\$ 98,911</u>	<u>\$ 108,796</u>	<u>\$ 662,654</u>

See accompanying notes to financial statements.

**BEGINNING WITH CHILDREN CHARTER SCHOOL 2
STATEMENT OF CASH FLOWS
FOR THE THREE-MONTH PERIOD FROM
JULY 1, 2014 TO SEPTEMBER 30, 2014**

Operating activities:	
Change in net assets	\$ 83,295
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	7,633
Changes in assets and liabilities:	
Grants receivable	(13,851)
Accounts payable and accrued expenses	65,497
Due to Beginning with Children Foundation	(7,936)
Due to NYC Department of Education	243,903
Prepaid expenses	<u>(11,950)</u>
Net cash provided by operating activities	366,591
Investing activities:	
Purchase of property and equipment	<u>(11,729)</u>
Net increase in cash	354,862
Cash - beginning	<u>588,629</u>
CASH - ENDING	<u>\$ 943,491</u>

See accompanying notes to financial statements.

BEGINNING WITH CHILDREN CHARTER SCHOOL 2
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

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. Effective October 1, 2014, the School merged into and is being operated as part of Community Partnership Charter School Education Corporation (see Note 8).

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. Such charter remains valid upon the merger.

The School's mission is to provide for a nurturing yet rigorous community that fosters a love of learning and the development of character for students and will prepare students to succeed in top performing high schools and colleges.

The New York City Department of Education ("NYCDOE") provides free and reduced-price lunches and transportation directly to a majority of the School's students.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Financial Statement

The accompanying financial statements have been prepared on an accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America ("GAAP") and is 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 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 revenues and expenses during the reporting period. Actual results could differ from those estimates.

Concentration Risk

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.

BEGINNING WITH CHILDREN CHARTER SCHOOL 2
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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. Amounts received prior to services being rendered on behalf of students are recognized as amounts 'Due to NYCDOE.' Revenue from federal, state and local government cost reimbursement grants and contracts is recognized as revenue when qualifying expenditures are incurred. Amounts received in excess of expenditures incurred are recognized as refundable advances.

Grants Receivable

Grants receivable is stated at the amount management expects to collect. Management evaluates such receivables and establishes an allowance for doubtful accounts based on a history of write-offs and collections and current credit conditions. At September 30, 2014, management determined that no allowance was required.

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 September 30, 2014, the School had no temporarily or permanently restricted net assets.

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.

BEGINNING WITH CHILDREN CHARTER SCHOOL 2
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 August 26, 2015, 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 three-month period from July 1, 2014 to September 30, 2014, the Foundation entered into an amended 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 \$98,850 for the three-month period from July 1, 2014 to September 30, 2014. 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 from the Foundation at September 30, 2014, was \$1,466.

BEGINNING WITH CHILDREN CHARTER SCHOOL 2
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

NOTE 4. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at September 30, 2014:

		<u>Estimated Useful Life</u>
Computer equipment	\$ 93,858	3 years
Furniture and fixtures	6,000	5 years
Less: accumulated depreciation	<u>(42,704)</u>	
Property and equipment, net	<u>\$ 57,154</u>	

Depreciation expense amounted to \$7,633 for the three-month period from July 1, 2014 to September 30, 2014.

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 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 \$8,063 for the three-month period from July 1, 2014 to September 30, 2014.

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.

NOTE 8. EDUCATION CORPORATION MERGER

On March 12, 2014, the School entered into a Plan of Merger with another not-for-profit education corporation, Community Partnership Charter School ("CPCS"). The merger became effective on October 1, 2014, when final approval was obtained by operation of law in the state of New York. The surviving education corporation has been renamed Community Partnership Charter School Education Corporation and the provisional charter granted to the School in October 2012 is still valid, as it gives the surviving education corporation authority to operate until July 2017.



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

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 September 30, 2014, and the related statements of activities, functional expenses and cash flows for the three-month period from July 1, 2014 to September 30, 2014, and the related notes to the financial statements, and have issued our report thereon dated August 26, 2015.

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.

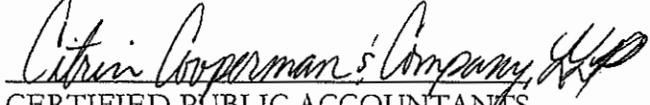
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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
August 26, 2015